



Criterion 1 – Curricular Aspects

Key Indicator	1.1	Curriculum Design and Development
Metric	1.1.3	Average percentage of courses having focus on employability/ entrepreneurship/ skill Development offered by the Commerce

DEPARTMENT OF COMMERCE

SYLLABUS COPY OF THE COURSES HIGHLIGHTING THE FOCUS ON EMPLOYABILITY/ ENTREPRENEURSHIP/ SKILL DEVELOPMENT

1. List of courses for the programmes in order of

S. No.	Programme Name
i.	Bachelor of COMMERCE (Full Time) Bachelor of COMMERCE (HONS)(Full Time) Bachelor of COMMERCE (COMPUTER APPLICATION)(Full Time) Bachelor of COMMERCE (CORPORATE SECRETARYSHIP)(Full Time)
ii.	Master of COMMERCE (Full Time)

2. Syllabus of the courses as per the list.

Legend: Words highlighted with **Blue Color** - Entrepreneurship
Words highlighted with **Red Color** - Employability
Words highlighted with **Green Color** - Skill Development.

Programme	Name of the Course	Course Code	Year of introduction	Activities/Content with direct bearing on Employability/ Entrepreneurship/ Skill development
B.Com (Hons)	Tamil - I / Foundational Tamil – I	XGT101 / XFT101	2022-23	Skill Development
	English – I	XGE102	2022-23	Skill Development
	Financial Accounting	XCO103	2022-23	Employability
	Business Laws	XCO104	2022-23	Employability
	Business Organisation and Management	XCO105	2022-23	Employability
	Business Economics	XCO106	2022-23	Employability
	Human Ethics, Values, Rights, and Gender Equality	XUM001	2022-23	*****
	Tamil - II / Foundational Tamil - II	XGT201 / XFT201	2022-23	Skill Development
	English – II	XGE202	2022-23	Skill Development
	Advanced Financial Accounting	XCO203	2022-23	Employability
	Goods and Service Tax and Customs Law	XCO204	2022-23	Employability
	Corporate Laws	XCO205	2022-23	Employability
	Environmental Studies	XUM002	2022-23	*****
	Business Mathematics & Statistics	XMS301	2022-23	Employability
	Corporate Accounting	XCO302	2018-19	Employability
	Income Tax and Tax Planning-I	XCO303	2018-19	Employability
	E-Commerce & E-Governance	XCO304	2018-19	Entrepreneurship
	Disaster Management	XUM306	2018-19	*****

Income Tax and Tax Planning-II	XCO401	2018-19	Employability
Human Resource Management	XCO402	2018-19	Employability
Financial Management	XCO403	2018-19	Employability
Entrepreneurship for Modern Business	XCO404	2018-19	Entrepreneurship
GST Models	XCO405	2018-19	Employability
Practical Cost Accounting	XCO501	2018-19	Employability
Banking Law and Practice	XCO502A	2018-19	Employability
Investment and Portfolio Management	XCO502B	2018-19	Entrepreneurship
Indian Economy, Performance and Policies	XCO502C	2018-19	Entrepreneurship
Corporate Tax Planning	XCO503A	2018-19	Employability
Advertising	XCO503B	2018-19	Entrepreneurship
Marketing Practices	XCO503C	2018-19	Entrepreneurship
Internship Training	XCO504	2018-19	Skill Development
PERT & CPM	XCO505	2018-19	*****
Principles and Practices of Auditing	XCO601	2018-19	Employability
Financial Markets and Financial Services	XCO602A	2018-19	Employability
Accounting for Decision Making	XCO602B	2018-19	Employability
International Business	XCO602C	2018-19	Entrepreneurship
Business Research Methods	XCO603A	2018-19	Skill Development
Consumer Affairs and Customer Care	XCO603B	2018-19	Entrepreneurship
Industrial Relations and Labour Laws	XCO603C	2018-19	Entrepreneurship

	Project Work	XCO604	2018-19	Skill Development
B.Com	Tamil – I / Foundational Tamil - I	XGT101 / XFT101	2022-23	Skill Development
	English – I	XGE102	2022-23	Skill Development
	Principles of Accountancy	XCG103	2022-23	Employability
	Business Organisation and Management	XCG104	2022-23	Employability
	Business Laws	XCG105	2022-23	Employability
	Human Ethics, Values, Rights, and Gender Equality	XUM001	2022-23	*****
	Tamil II / Foundational Tamil II	XGT201 / XFT201	2022-23	Skill Development
	English - II	XGE202	2022-23	Skill Development
	Advanced Accountancy	XCG203	2022-23	Employability
	Corporate Law	XCG204	2022-23	Employability
	Computer Applications in Business	XCG205A	2022-23	Skill Development
	Event Management	XCG205B	2022-23	Skill Development
	Stock Market Operations	XCG205C	2022-23	Entrepreneurship
	Environmental Studies	XUM002	2022-23	*****
	Business Mathematics & Statistics	XMS301	2018-19	Employability
	Direct Tax laws	XCG302	2018-19	Employability

Computer Applications in Business	XCG303	2018-19	Entrepreneurship
Human Resource Development	XCG304A	2018-19	Entrepreneurship
Business correspondence and report writing	XCG304B	2018-19	Entrepreneurship
Disaster Management	XUM306	2018-19	*****
Company law	XCG401	2018-19	Entrepreneurship
Fundamentals of Cost Accounting	XCG402	2018-19	Employability
E- Commerce	XCG403	2018-19	Entrepreneurship
Fundamentals of Financial Management	XCG404A	2018-19	Employability
Investment Management	XCG404B	2018-19	Employability.
GST Models	XCG405	2018-19	*****
Financial Accounting packages – Tally practical	XCG501	2018-19	Employability
Entrepreneurship	XCG502	2018-19	Entrepreneurship
Banking and Insurance	XCG503A	2018-19	Employability
Corporate tax planning	XCG503B	2018-19	Employability
International Business	XCG504A	2018-19	Entrepreneurship
Office Management & Secretarial practice	XCG504B	2018-19	Employability
PERT & CPM	XCG505	2018-19	*****
Management accounting	XCG601	2018-19	Employability
Auditing practices	XCG602	2018-19	Employability
Personal selling and Salesmanship	XCG603	2018-19	Employability.

	Cyber Laws	XCG604	2018-19	*****
	Dissertation	XCG605	2018-19	Skill Development
M.Com	Managerial Economics	YCO101	2019-20	Employability
	Business Ethics, Corporate Social Responsibility and Governance	YCO102	2019-20	Entrepreneurship
	Logistic and Supply Chain Management	YCO103	2019-20	Employability
	Advanced Corporate Accounting	YCO104	2019-20	Employability
	Financial Management and Policy	YCO105	2019-20	Employability
	Insurance Management	YCOE106A	2019-20	Entrepreneurship
	Indian Financial System in modern banking	YCOE106B	2019-20	Employability
	Strategic Management	YCO201	2019-20	Employability
	Corporate Laws	YCO202	2019-20	Employability
	Advertisement and Sales Promotion	YCO203	2019-20	Entrepreneurship
	Advanced Cost and Management Accounting	YCO204	2019-20	Employability
	Income Tax Theory Law & Practice	YCO205	2019-20	Employability
	Organizational Behaviour	YCOE206A	2019-20	Employability
	Advanced Managerial Communication	YCOE206B	2019-20	Employability
	Indirect Taxes	YCO301	2019-20	Employability
	Research Methodology	YCO302	2019-20	Skill Development
Service Marketing	YCO303	2019-20	Entrepreneurship	

	Operations Research	YCO304	2019-20	Skill Development
	Brand Management	YCOE305A	2019-20	Employability
	Export and Import Business	YCOE305B	2019-20	Employability
	Information System Control and Audit	YCOE306A	2019-20	Employability
	ERP	YCOE306B	2019-20	Employability
	Security Analysis and Portfolio Management	YCO401	2019-20	Employability
	Human Resource Development	YCO402	2019-20	Employability
	Total Quality Management	YCO403	2019-20	Entrepreneurship
	Accounting Theory and Financial Reporting	YCOE404A	2019-20	Employability
	Entrepreneurial Development Programme	YCOE404B	2019-20	Entrepreneurship
	Project	YCO405	2019-20	Skill Development
B.Com (CS)	Basic English Communication Skills	XGL101	2020-21	Skill Development
	Financial Accounting- I	XCR102	2020-21	Employability
	Company Law and Secretarial Practice –I	XCR103	2020-21	Entrepreneurship
	Business Management	XCR104	2020-21	Employability
	Principles of Economics	XCR105	2020-21	Employability
	Human Ethics, Values, Rights, and Gender Equality	XUM106	2020-21	*****
	Advanced English Communication Skills	XGL201	2020-21	Skill Development
	Financial Accounting- II	XCR202	2020-21	Employability
	Vaniha Tamil	XGL203A	2018-19	*****

English for Employability	XGL203B	2018-19	*****
Company Law and Secretarial Practice -II	XCR204	2020-21	Entrepreneurship
E-Commerce & E-Marketing	XCR205	2020-21	Entrepreneurship
Computer Applications in Business	XCR206	2020-21	Skill Development
Corporate Accounting -I	XCR301	2020-21	Employability
Business Laws	XCR302	2020-21	Entrepreneurship
Business Communication	XCR303	2020-21	Skill Development
Business Tools for Decision Making	XCRE3A	2020-21	Skill Development
Customers Relationship Management	XCRE3B	2020-21	Employability
Corporate Governance	XCRE3C	2020-21	Employability
Disaster Management	XUM306	2018-19	*****
Corporate Accounting II	XCR401	2020-21	Employability
Financial Management	XCR402	2020-21	Employability
Computer Oriented Accounts Using Tally & Introduction to GST	XCR403	2020-21	Skill Development
Stock Market Operations	XCRE4A	2020-21	Employability
Corporate Social Responsibility	XCRE4B	2020-21	Employability
Public Relation	XCRE4C	2020-21	Employability
Financial Services	XCR404	2020-21	Employability
Income Tax and Theory law and Practices	XCR501	2020-21	Employability
Cost Accounting	XCR502	2020-21	Employability

	Practical Auditing	XCR503	2020-21	Employability
	Corporate Restructuring	XCRE51	2020-21	Employability
	Export Marketing	XCRE52	2020-21	Entrepreneurship
	Corporate Culture & Practices	XCRE53	2020-21	Employability
	Management Accounting	XCR601	2020-21	Employability
	Human Resources Management	XCR602	2020-21	Employability
	Industrial Laws	XCRE61	2020-21	Employability
	Banking Laws and Practices	XCRE62	2020-21	Employability
	Business Environment & Ethics	XCRE63	2020-21	Employability
	Cyber Law	XCR604	2020-21	*****
B.Com (CA)	Basic English Communication Skills	XGL101	2021-22	Skill Development
	Principles of Accountancy	XCN102	2021-22	Employability
	Business Organization and Management	XCN103	2021-22	Employability
	Computer Applications in Business	XCN104	2021-22	Skill Development
	Indian Economy	XCN105	2021-22	Entrepreneurship
	Human Ethics, Values, Rights, and Gender Equality	XUMA106	2021-22	*****
	Advanced English Communication Skills	XGL201	2021-22	Skill Development
	Environmental Studies	XUMA202	2021-22	*****
	Vaniha Tamil	XGL203A	2021-22	*****
	English for Employability	XGL203B	2021-22	*****

Accounting for Business	XCN204	2021-22	Employability
Marketing Management	XCN205	2021-22	Entrepreneurship
Computerised Accounting: Tally with GST	XCN206	2021-22	Skill Development
Fundamental of Programming in C++	XMS303	2021-22	Skill Development
Business Mathematics and Statistics	XMS301	2021-22	Employability
Corporate Accounting	XCN302	2021-22	Employability
Principles and Practice of Insurance	XCN304A	2021-22	Entrepreneurship
Fundamentals of Financial Management	XCN304B	2021-22	Employability
Data Base Management Systems	XCN304C	2021-22	Employability
Disaster Management	XUM306	2021-22	*****
Income Tax Theory Laws and Practice	XCN401	2021-22	Employability
Auditing and Corporate Governance	XCN402	2021-22	Employability
Programming in JAVA and SQL	XCN403	2021-22	Skill Development
Banking Theory Law and Practice	XCN404A	2021-22	Employability
Security Analysis and Portfolio Management	XCN404B	2021-22	Employability
Internet of Things and Big data Analysis	XCN404C	2021-22	Skill Development

SEMESTER - I

TAMIL – I

Course Code	Course Name	L	T	P	C
XGT101	TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSEOUTCOMES		DOMAIN	LEVEL
After the completion of the course, students will be able to			
CO1	சுந்தரமூர்த்தி (அடியாளம் காணுதல்) பல்வேறு அறிஞர் பெருமக்களின் தொண்டுகளைத் தமிழ்மொழி மூலம் அறிந்து கொள்ளல்.	Cognitive	Remember
CO2	ஊழழ்மூர்த்தி (தெரிவு செய்தல்) பன்முகப் பரிமாணங்களின் கவிதைகளை இலக்கியங்கள் மூலம் அறிந்து கொள்ளல்.	Cognitive	Remember
CO3	ஊழழ்மூர்த்தி (விளக்குதல்) தமிழ் மகளிரின் உரையாடல் சிறப்புச் செய்திகளை உணர்தல்.	Cognitive	Understand
CO4	யூயூயூ (விளக்குதல்) பல்வேறு கலைத்துறைச் சார்ந்த பிரிவுகள், மண்ணின் பாடல்கள் குறித்துத் தெளிவு பெறல்.	Cognitive	Apply
CO5	யூயூயூயூ (பகுத்தல்) சிறுகதைகளின் தோற்றம் மற்றும் வளர்ச்சி நிலை நாடகங்கள் - கவிதை குறித்துத் தெளிவு பெறுதல்.	Cognitive	Analyze

அலகு-1	மிக அறிஞர்களும் தமிழ்த்தொண்டும்		
ராதியார், பாரதிதாசன், நாமக்கல் கவிஞர், சி.இலக்குவனார், உ.வே.சாமிநாத அய்யர், தெ.பொ.மீனாட்சி சுந்தரம், கவிமணி தேசியவிநாயகம் பிள்ளை தொட்பான செய்திகள், சிறந்த தாடர்கள், சிறப்புப் பெயர்கள்.			
அலகு-2	விதைகள் (மரபுக்கவிதை, புதுக்கவிதை)		
ரபுக்கவிதை : முடியரசன், வாணிதாசன், சுரதா, கண்ணதாசன், உடுமலை நாராயண கவி, பட்டுக்கோட்டு கல்யாண சுந்தரம், மருதகாசி தொட்பான செய்திகள். புதுக்கவிதை : ந.பிச்சமுர்த்தி, சி.சு.செல்லப்பா, மு.மேத்தா, ஈரோடு தமிழன்பன், அப்துல் ரகுமான், ஞானக்கூத்தன், ஆலந்தூர் மோகனரங்கன் தொட்பான செய்திகள்.			
அலகு-3	உரையாடல்கள், தமிழ் மகளிரின் சிறப்பு		
பி.யூ.போப் மற்றும் வீரமாமுனிவரின் தமிழ்ப்பணி, பெரியார், அண்ணா, முத்தராமலிங்கத்தேவர், அம்பேத்கர், காமராசர், மா.பொ.சிவஞானம், காயிதே மில்லத் சமுதாயத் தொண்டு. மன்னி பெசண்டு அம்மையார், முவாலூர் ராமாமிர்தம்மாள், டாக்டர் முத்துலட்சுமி ரெட்டி, வேலுநாச்சியார், வள்ளியம்மை, ராணி மங்கம்மாள் சிறப்பு.			
அலகு-4	ாட்டுப்பறப்பாடல்		
ாலாட்டுப்பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல்.			
அலகு-5	லக்கிய வரலாறு		
ரைநடை, சிறுகதை, நாடகம், கவிதைகள்.			
நுணவருசுறு	வருவமுசுறு	சுபுணவறுறு	வறுறு
45	--	--	45

பாட நூல்கள்:

முனைவர் கா.செல்வகுமார் (தொ.ஆ.), பொதுத்தமிழ், மார்ச் - 2022, துரைகோபதிப்பகம், அரும்பாக்கம், சென்னை - 106. 9884159972.

முனைவர் மு.அருணாசலம் (ப.ஆ.) - தமிழ் இலக்கிய வரலாறு - 2012, அருண் பதிப்பகம்,
 தரைத்தளம், பாலாஜி நகர், ஞாழ் காலனி, கண்டோன்மெண்டு, திருச்சி - 1. 9894440530
 சு.சக்திவேல் - நாட்டுப்புற இயல் ஆய்வு, மணிவாசகர் பதிப்பகம் - 12,
 மேலசன்னதி வீதி, சிதம்பரம் - 1.

முனைவர் கோ.பெரியண்ணன் - அடிப்படை எளிய தமிழ் இலக்கணம் - 2003 -
 வனிதா பதிப்பகம், 11- நானா தெரு, பாண்டி பஜார், தி.நகர், சென்னை - 17.

பார்வை நூல்கள்:

முனைவர் ந.லெனின், தாலாட்டுப் பாடல், பிப்ரவரி - 2015, பிருந்தா பதிப்பகம், தஞ்சாவூர் - 5.

கோ. வெங்கடாசலம் (தொ.ஆ.) - 2005, தமிழ் இலக்கிய கைவிளக்கு, அன்னை சரஸ்வதி பதிப்பகம், குடியாத்தம்.

முனைவர் இராஜா வரதராஜா - பயன்முறைத் தமிழ் - ஜூன் 2015, சிவகுரு பதிப்பகம், 7:40, கிழக்குச் செட்டித்தெரு, பரங்கிமலை, சென்னை - 16.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FOUNDATIONAL TAMIL - I

Course Code	Course Name	L	T	P	C
XFT101	FOUNDATIONAL TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
After the completion of the course, students will be able to			
CO1	உயிர் எழுத்துக்கள் - மெய்யெழுத்துகள் வகைப்படுத்தி நினைவூட்டல்.	Cognitive	Remember
CO2	உடல் உறுப்புப் பெயர்கள் - எளிய சொற்களை தொகுத்துக் கூறுதல்	Cognitive	Remember
CO3	ஓலி வேறுபாடுளைப் புரிந்து கொள்ளும் திறன் பெறல்	Cognitive	Understand
CO4	தமிழில் உரையாடல் - இயற்கையை வருணித்தல்.	Cognitive	Apply
CO5	அறநெறிக் கருத்துக்களை வகைப்படுத்தும் திறன் பெறல்.	Cognitive	Analyze

அலகு- 1	எழுத்துக்களின் வகைகள்	9
உயிர் எழுத்துக்கள் - மெய்யெழுத்துகள் - பிரித்து எழுதுதல் - சேர்த்து எழுதுதல் - பொருள் விளக்கம் அறிதல்		
அலகு- 2	எளிய தமிழ்ச் சொற்களை வகைப்படுத்துதல்	9

உடல் உறுப்புப் பெயர்கள் - எளிய தமிழ்ச் சொற்கள் வகைப்படுத்துதல்			
அலகு- 3	ஒலி வேறுபாட்டுத் திறன்		9
ஒலி வேறுபாடுகள் - சொல் வகைகள்			
அலகு- 4	உரையாடுல்		9
தமிழில் உரையாடுல் - இயற்கையைப் பற்றி அறிதல் - வருணனை செய்தல்			
அலகு- 5	அறநெறிக் கருத்துக்களைப் பின்பற்றுதல்		9
விழாக்கள் - அறநெறிக் கதைகள் - பிழையின்றிப் படித்தல், எழுதுதல்			
LECTURE	TUTORIAL	PRACTICAL	TOTAL
45	---	---	45

பாடநூல்கள்:

முனைவர் கோ.பெரியண்ணன் - அடிப்படை எளிய தமிழ் இலக்கணம் - 2003, வனிதா பதிப்பகம், 11, நானா தெரு, பாண்டி பஜார், தி.நகர், சென்னை - 17.

முனைவர் ந.லெனின் - பிழையின்றித் தமிழை எழுதுக (எளியமுறை) சூன்-2020, பிருந்தா பதிப்பகம், தஞ்சாவூர் - 05.

பார்வை நூல்கள்:

1. தமிழ்நாடு அரசு வெளியிட்டுள்ள தமிழ்ப் நூல்கள், வகுப்பு - 6, 7, 8.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENGLISH -I

Course Code	Course Name	L	T	P	C
XGL102	XGL102-English –I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	3

Course Outcomes (COs)

On the successful completion of this course students would able to

CO1: Cog (Re): Recall the basic grammar and using it in proper context.

CO2: Cog (U): Explain the process of listening and speaking.

CO3: Cog (C): Adapt important methods of reading.

CO4: Cog (U): Demonstrate the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Grammar: i. Major basic grammatical categories ii. Notion of correctness and attitude to error correction	9
II	Listening and Speaking: iii. Importance of listening skills iv. Problems of listening to unfamiliar dialects v. Aspects of pronunciation and fluency in	9

	speaking vi. Intelligibility in speaking	
III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	9
IV	Basics of Writing: ix. Introduction to writing skills x. Aspects of cohesion and coherence xi. Expanding a given sentence without affecting the structure xii. Reorganizing jumbled sentences into a coherent paragraph xiii. Drafting different types of letters (personal notes, notices, complaints, appreciation, conveying sympathies etc.)	9
		Lecture
		Tutorial
		Total
		36
		0
		36

Text books

1. Acevedo and Gower M (1999) Reading and Writing Skills. London, Longman
2. Deuter, M et. al. (2015). Oxford Advanced Learner's Dictionary of English (Ninth edition). New Delhi, OUP

Table 1: Mapping of Cos with POs

COS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

PRINCIPLES OF ACCOUNTANCY

Course Code	Course Name	L	T	P	C
	PRINCIPLES OF ACCOUNTANCY	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0.5:1.5	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Understand* the basic Accounting Standards.

CO2: Cog (AP): *Prepare* cashbook and other accounts necessary while running a business.

CO3: Cog (AP): *Apply* various Methods of computing depreciation.

CO4: Cog (AP): *Make use of* various adjustments in the final accounting preparation to identify net profit of Sole Proprietorship.

CO5: Cog (AP): *Prepare* the Receipt and Payment Account, Income and Expenditure Account and Balance Sheet for nonprofit organization

Syllabus:

Unit	Content	Hours Allotted
------	---------	----------------

I	Introduction to Accounting: Evaluation – Meaning and Definition – Objectives – Functions – Users – Role of Accountant – GAAP – Accounting Standards – Journal – Ledger - Trial Balance – Rectification of Errors.	12+3+0						
II	Subsidiary Books & Bank Reconciliation Statement Subsidiary Book - Meaning – Types – Advantages – Purchase – Purchase Return – Sales – Sales Return – Cash Books. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.	12+3+0						
III	Depreciation Accounting: The nature of Depreciation. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income.	12+3+0						
IV	Preparation of Final Accounts: Meaning of Final accounts – Accounting for Manufacturing Concern and Trading Concern – Manufacturing Account - Trading – Profit and Loss – Balance Sheet – Adjustment Entries - Final Accounts with Adjustments.	12+3+0						
V	Accounting for Not-for-Profit Organisations Meaning of Not-for-Profit Organisation; Significance of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.	12+3+0						
Problem – 80%; Theory – 20%								
	Practical Exercises: The learners are required to: 1. Download ‘Framework for the Preparation and Presentation of Financial Statements’ from the websites of the Institute of Chartered Accountants of India (ICAI) analyse the qualitative characteristics of accounting information provided therein. 2. Collect and examine the balance sheets of business Organisations to study how these are prepared. 3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms. 4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms. 5. Prepare financial statements manually and using appropriate software. 6. Collect data from your college and prepare Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.							
		<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Books: 1. Reddy T.S &A.Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai. 2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing. 3. Pillai, R.S.N. Bagawathi&S.Uma - Advanced Accounting (Financial Accounting)								

volume-I, S. Chand & Co. Ltd., New Delhi.

Reference Books:

1. Gupta, R.L. & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.
2. Anthony, R. N., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education India.
3. Dam, B. B., & Gautam, H. C. (2019). Financial Accounting. Guwahati: Gayatri Publications.
4. Horngren, C. T., & Philbrick, D. (2017). Introduction to Financial Accounting. London: Pearson Education.
5. Lal, J., & Srivastava, S. (2012). Financial Accounting Text & Problems. Mumbai: Himalaya Publishing House.
6. Monga, J. R. (2017). Financial Accounting: Concepts and Applications. New Delhi: Mayur Paperback Publishing.

E-Resources:

1. <https://www.principlesofaccounting.com/>
2. <https://web.ung.edu/media/Institution-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>
3. https://www.bdu.ac.in/cde/SLM/SLM_FULL/B.Com%20B.M%20Books%20Soft%20Copy/Principles%20of%20Accountancy/Final_Book_Work.pdf

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	3	1	0	0	0	0	0	0	0	0	1
CO2	3	1	0	0	0	0	0	0	0	0	1
CO3	3	1	0	0	0	0	1	0	0	0	1
CO4	3	1	0	0	0	0	0	0	0	0	1
CO5	3	1	0	0	0	0	1	0	0	0	1
Total	15	5	0	0	0	0	2	0	0	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ORGANISATION AND MANAGEMENT

Course Code	Course Name	L	T	P	C
	BUSINESS ORGANISATION AND MANAGEMENT	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Distinguish each form of business

CO2: Cog (Ap): Prepare draft of Article of Association & Memorandum of Association for a business

CO3: Cog (U): Explain principles and functions of management implemented in the Organization.

CO4: Cog (U): Explain the managerial skills used in business.

CO5: Cog (U): Summarize the concept of Delegation of Authority, coordination, and control.

Syllabus:

Unit	Content	Hours Allotted
I	<p>Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organisation - Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation.</p>	12+3+0
II	<p>Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus Statement In lieu of Prospectus (as per Companies Act, 2013).</p>	12+3+0
III	<p>Principles and Functions of Management Management - Meaning - Characteristics - Fayol’s 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.</p>	12+3+0
IV	<p>Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.</p>	12+3+0
V	<p>Authority, Coordination, and Control Meaning of Authority, Power, responsibility and accountability - Delegation of Authority - Decentralization of Authority - Definition, Importance, process, and principles of Coordination techniques of effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.</p>	12+3+0
	<p>Practical Exercises: The learners are required to: 1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business</p>	

	<p>and justify the same highlighting the advantages and disadvantages of their choice.</p> <p>2. Prepare the Article of Association & Memorandum of Association/ Rules and regulations/bye laws for the form of business organisation chosen in Unit 1.</p> <p>3. Participate in role play activity for describing the various levels of management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation.</p> <p>4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation.</p>							
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 5px;">Lecture</td> <td style="padding: 5px;">Tutorial</td> <td style="padding: 5px;">Total</td> </tr> <tr> <td style="text-align: center; padding: 5px;">60</td> <td style="text-align: center; padding: 5px;">15</td> <td style="text-align: center; padding: 5px;">75</td> </tr> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						

Text Books

1. Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.

Reference books:

1. Chhabra, T. N. (2011). Business Organization and Management. New Delhi: Sunia Publications.
2. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
3. Koontz, H., & Wehrich, H. (2008). Essentials of Management. New York: McGraw Hill Education.

E-Resources:

1. https://web.sol.du.ac.in/my_modules/type/cbcs-/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-0.IV.pdf

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	3	2	0	0	0	0	1	0	1	0	0
CO2	3	2	0	0	0	2	1	0	1	0	0
CO3	3	2	0	0	0	0	1	0	1	0	0
CO4	3	2	0	0	0	0	1	0	1	0	0
CO5	3	2	0	0	0	0	1	0	1	0	0
Total	15	10	0	0	5	2	5	0	5	0	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS LAWS

Course Code	Course Name	L	T	P	C
	BUSINESS LAWS	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Examine various aspects of entering into a contract and implications of different types of contract

CO2: Cog (U): Interpret the regulation governing the Contract of Sale of Goods

CO3: Cog (U): Discuss the laws governing partnership and legal consequences of their transactions.

CO4: Cog (U): Describe the significant provisions of the Competition Act and Consumer Protection Act to protect the interest of the consumers.

CO5: Cog (U): Explain the law governing regulation and management of foreign exchange under FEMA

Syllabus:

Unit	Content	Hours Allotted						
I	Indian Contract Act, 1872 Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract, Agency and bailment contracts, Contract of Indemnity, Contract of Guarantee and Pledge.	12+3+0						
II	Sale of Goods Act, 1930 Nature of sale, conditions and warranties, Performance of contract of sale and right of unpaid seller.	12+3+0						
III	Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008 General nature of Partnership, Rights and duties of Partners, Reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.	12+3+0						
IV	Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties	12+3+0						
V	Foreign Exchange Management Act, 1999 Important definition, Regulation and management of foreign exchange, FEMA Act, RBI Guidelines on KYC.	12+3+0						
	Practical Exercises: The learners are required to: 1. Enlist steps involved in execution of contract. 2. Enlist steps involved in agreement to sale. 3. Enlist steps involved in discharge of contract. 4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc. 5. Enlist the various KYC documents for opening of bank account, e-banking account, mutual fund account, bank locker, etc.							
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Book

- Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing

2. Ravi
Reference Books: 1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited. 2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House. 3. Kuchhal, M. C., &Kuchhal, V. (2018). Business Laws. New Delhi: Vikas publishing. 4. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.
E-Resources: 1. https://onlinecourses.nptel.ac.in/noc22_mg52/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	3	2	0	0	0	0	0	0	0	1	0
CO2	3	2	0	0	0	0	0	0	0	1	0
CO3	3	2	0	0	0	0	0	0	0	1	0
CO4	3	2	0	0	0	0	0	0	0	1	0
CO5	3	2	0	0	0	0	0	0	0	1	0
Total	15	10	0	0	0	0	0	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

HUMAN ETHICS, VALUES, RIGHTS, AND GENDER EQUALITY

COURSE CODE	XUM001	L	T	P	SS	C	
COURSE NAME	XUM001-HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	1	0	0	1	1	
PREREQUISITES	Not Required	L	T	P	SS	H	
C:P:A	0.8:0.1:0.1	1	0	0	1	2	
COURSE OUTCOMES	Domain	Level					
CO1 <i>Relate</i> and <i>Interpret</i> the human ethics and human relationships CO2 <i>Explain</i> and <i>Apply</i> gender issues, equality and violence against women CO3 <i>Classify</i> and <i>Develop</i> the identify of women issues and challenges CO4 <i>Classify</i> and <i>Dissect</i> human rights and report on violations. CO5 <i>List</i> and respond to family values, universal brotherhood, fight against corruption by common man and good governance.	Cognitive	Remember, Understand					
	Cognitive	Understand, Apply					
	Cognitive	Analyze					
	Affective	Receive					
	Cognitive	Understand, Analyze					
	Cognitive	Remember, Respond					
	Affective						
UNIT I	HUMAN ETHICS AND VALUES						3+3

HUMAN ETHICS AND VALUES			
Human Ethics and values - Family and Society, Social service, Social Justice, Integrity, Caring and Sharing, Honesty and Courage, Time Management, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, Personality Development			
UNIT II GENDER EQUALITY			3+3
Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Social and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, GDI and GEM. Contributions of Dr.B.R. Ambedkar, Thanthai Periyar and Phule to Women Empowerment.			
UNIT III WOMEN ISSUES AND CHALLENGES			3+3
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Dowry Prohibition Act.			
UNIT IV HUMAN RIGHTS			3+3
Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Forced Labour, Child helpline- Intellectual Property Rights (IPR) and its types. National Policy on occupational safety and health.			
UNIT V GOOD GOVERNANCE			3+3
Good Governance - Democracy, People's Participation, Transparency in governance and Audit, Corruption, Impact of corruption on society and Remedial measures, Government system Redressal. Creation of People friendly environment and universal brotherhood.			
	LECTURE	SELF STUDY	TOTAL
	15	15	30
REFERENCES			
1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).			
2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).			
3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).			
4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).			
5. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)			
6. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).			
7. Singh, B. P. Sehgal, (ed) Human Rights in India: Problems and Perspectives (New Delhi: Deep and Deep, 1999).			
8. Veeramani, K. (ed) Periyar on Women Right, (Chennai: Emerald Publishers, 1996)			
9. Veeramani, K. (ed) Periyar Feminism, (Periyar Maniammai University, Vallam, Tiruchirappalli: 2010).			
10. Planning Commission report on Occupational Health and Safety http://planningcommission.nic.in/aboutus/committee/wrkgrp12/wg_occup_safety.p			
11. Central Vigilance Commission (Gov. of India) website: http://cvc.nic.in/welcome.html .			
12. Weblink of Transparency International: https://www.transparency.org/			
13. Weblink Status report: https://www.hrw.org/world-report/2015/country-reports/india			

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	3	3	0	0	0	0	0
CO2	0	0	0	0	3	0	0	0	0	0	0
CO3	0	0	0	0	3	0	0	0	0	0	0
CO4	0	0	0	0	3	0	0	0	0	0	0
CO5	0	0	0	0	3	0	1	0	0	0	0
Total	0	0	0	0	15	3	1	0	0	0	0

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER – II

TAMIL – II

Course Code	Course Name	L	T	P	C
	TAMIL – II	3	0	0	3
Prerequisites	TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FOUNDATIONAL TAMIL - II

Course Code	Course Name	L	T	P	C
	FOUNDATIONAL TAMIL – II	3	0	0	3
Prerequisites	FOUNDATIONAL TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
--	-----	-----	-----	-----	-----	-----	-----	-----	-----

CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENGLISH - II

Course Code	Course Name	L	T	P	C
	ENGLISH – II	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2:0:1	3	0	0	3

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (Rem): *Recall* the basic grammar and using it in proper context.

CO2: Cog (U): *Explain* the process of listening and speaking.

CO3: Cog (Cre): *Adapt* important methods of reading.

CO4: Cog (U): *Demonstrate* the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Advanced Reading: i. Reading texts of different genres and of varying length ii. Different strategies of comprehension iii. Reading and interpreting non-linguistic texts iv. Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)	12+0+0
II	Advanced Writing: i. Analysing a topic for an essay or a report ii. Editing the drafts arrived at and preparing the final draft iii. Re-write a piece of text with a different perspective (Manipulation exercise) iv. Summarise a piece of prose or poetry v. Using phrases, idioms and punctuation appropriately.	12+0+0
III	Principles of Communication and Communicative Competence: i. Introduction to communication – principles and process ii. Types of communication – verbal and non-verbal iii. Identifying and overcoming problems of communication. iv. Communicative competence	12+0+0
IV	Cross Cultural Communication: xiii. Cross-cultural communication	9+0+0
	Lecture	Tutorial
	re	al
	Tot	al

		45	0	36	
Text books					
1. Bailey, Stephen (2003). Academic Writing. London and New York, Routledge.					
2. Department of English, Delhi Institution (2006). Fluency in English Part II. New Delhi, OUP					
3. Grellet, F (1981). Developing Reading Skills: A Practical Guide to Reading Skills. New York, CUP					

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ADVANCED ACCOUNTANCY

Course Code	Course Name	L	T	P	C
	ADVANCED ACCOUNTANCY	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

After completion of the course, learners will be able to:

CO1: Cog (Ap): Prepare accounts under Hire Purchase and Installment Purchase system;

CO2: Cog (Ap): Apply appropriate software to workout royalty accounts;

CO3:Cog (Ap): Prepare the accounts relating to consignment business;

CO4: Cog (Ap): Prepare the accounts for Admission, Retirement and Dissolution of partnership firms

CO5:Cog (Ap): Prepare the insurance claim statement for business enterprises against business losses and

CO6:Cog (Ap): Prepare departmental accounts;

Syllabus:

Unit	Content	Hours Allotted
I	Accounting for Hire Purchase and Instalment Systems: Meaning, features, advantages and disadvantages of Hire Purchase and instalment Systems; Accounting for hire purchase and instalment transactions including transactions of high value and small value, default and possession (manually and using appropriate accounting software).	12+3+0
II	Royalty (a) Royalty accounts: Meaning of Royalty, Minimum Rent and Short working. Accounting Treatment and preparation of Royalty Account	12+3+0

	manually and using appropriate accounting software) including impact of strikes & Lockouts, excluding Sub-lease. (b) Consignment Accounts: Meaning and Features of consignment business, Difference between sale and consignment, Accounting treatments for consignment transactions and preparation of accounts in the books of consignor and consignee							
III	Accounting for Partnership: Admission, Retirement and Dissolution of partnership firms including solvency; piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company. Concept of Limited Liability Partnership.	12+3+0						
IV	Insurance Claims Insurance policy for a business firm – Procedure for taking up Insurance policy for loss of stock and loss of profit; Meaning of Insurance claims, procedure to lodge insurance claim; Average clause and indemnity period. Procedure of ascertaining loss of stock and loss of profit; Ascertainment of claims against loss of stock and loss of profit.	12+3+0						
V	Departmental Accounts: Meaning and objectives; allocation of common expenses; System of preparation of departmental trading and profit and loss accounts (manually and using appropriate accounting software); inter-department transfer.	12+3+0						
	Problem 80%; Theory 20%							
	Practical Exercises: The learners are required to: 1. Use of appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase system and provide comparative data for decision making. 2. Prepare Royalty Accounts with appropriate software. 3. Visit a local departmental store to gain in-house knowledge on accounts keeping. 4. Fill up forms for (a) taking up insurance policy of a business enterprise against loss of stock and loss of profit and (b) submission of claim against loss stock and loss of profit 5. Visit a Government office to get knowledge on the system of accounts keeping and prepare a report.							
		<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60</td> <td style="text-align: center;">15</td> <td style="text-align: center;">75</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Books								
1. Jain, S. P., & Narang, K. L. (2016). <i>Advanced Accountancy</i> . New Delhi: Kalyani Publishers.								
2. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). <i>Financial Accounting</i> . New Delhi: Vikas Publishing House Pvt. Ltd.								
3. Dam, B. B., & Gautam, H. C. (2019). <i>Advanced Accounting</i> . Guwahati: Gayatri Publications.								
Reference books:								
1. Goyal, B. K., & Tiwari, H. N. (2019). <i>Financial Accounting</i> . New Delhi: Taxmann Publication.								
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). <i>Introduction to Financial Accounting</i> . London: Pearson Education.								
3. Monga, J. R. (2017). <i>Financial Accounting: Concepts and Applications</i> . New Delhi: Jayur								

4. Godwin, N., Alderman, W., & Sanyal, D. (2016). *Financial Accounting*. Boston: engage Learning.

5. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). *Advanced Accounts*. Vol.-I. New Delhi: S. Chand Publishing.

E-Resources:

1. https://www.researchgate.net/publication/267151510_Advanced_Financial_Accounting_-_Volume_01

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	0	0	0	1	0	0	1	0
CO2	3	1	0	0	0	0	1	0	1	1	0
CO3	3	1	0	0	0	0	1	0	1	1	0
CO4	3	1	0	1	0	0	1	0	1	1	0
CO5	3	1	0	1	0	0	1	0	1	1	0
Total	15	5	0	2	0	0	5	0	4	5	0

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

CORPORATE LAW

Course Code	Course Name	L	T	P	C
	CORPORATE LAW	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;

CO2: Cog (U): Summarise Company processes, meetings, and decisions

CO3: Cog (U): Explain the role of Board of directors and their legal position;

CO4: Cog (U): Explain regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up.

CO5: Cog (U): Explain the composition of Adjudicating Authority i.e. NCLT and NCLAT and its powers

Syllabus

Unit	Content	Hours Allotted
I	Preliminary to Companies Act, 2013 Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.	12+3+0
II	Management and Administration Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and	12+3+0

	resolutions; Postal ballot; voting through electronic matters							
III	Directors and their Powers Board of directors, appointment and qualifications of directors; Director identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.	12+3+0						
IV	Oppression, Mismanagement, Corporate Restructuring, and Winding Up Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under solvency and Bankruptcy Code, 2016.	12+3+0						
V	National Company Law Tribunal and Appellate Tribunal Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.	12+3+0						
	Practical Exercises: The learners are required to: 1) Enlist the content of the prospectus 2) Prepare a hypothetical notice, resolutions, and minutes of a meeting. 3) Read the Annual Report and Financial Statements of a company and prepare a report on the same.							
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Book:								
1. Kuchhal, M. C., &Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot.								
2. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication.								
Reference Books:								
1. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd..								
E-Resources								
1. https://onlinecourses.swayam2.ac.in/cec20_hs23/preview								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	0	0
CO2	3	2	0	0	0	0	1	0	0	0	0
CO3	3	2	0	0	0	0	1	0	0	0	0
CO4	3	2	0	0	0	0	1	0	0	0	0
CO5	3	2	0	0	0	0	1	0	0	0	0
Total	15	10	0	0	0	0	5	0	0	0	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Course Name	L	T	P	C
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	COMPUTER APPLICATIONS IN BUSINESS	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P: A	4:1:0	4	0	2	6

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Explain Operating System, Overview of various Computer, & Mobile OS and Applications

CO2: Cog (AP): Summarise various features of Word processing such that Table, Mail merge, Hyperlink, etc.

CO3: Cog (AP): Prepare a business presentation using MS PowerPoint;

CO4: Cog (Ap): Make use of MS Excel for various mathematical, logical, and other functions on a large set of data using

CO5: Cog (Ap): Develop skills to use RDBMS and MS Access in business processes.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Introduction to Computer-Characteristics of Computers, The Computer system, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems. Data Information. An overview of various Computer & Mobile OS & Application Usage of payment gateways. Applications of computers in business	12+0+6
II	Introduction to essential tools- I Word Processing: Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending Email from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; LE Security features in Word Processor - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creation of bibliography, manage sources and citations, review documents.	12+0+6
III	Introduction to essential tools- II PowerPoint: Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts – Graphs, Adding the Transitions to the Slide Show - Special effects in detail - Setting Slide timings.	12+0+6
IV	Introduction to essential tools- III Spreadsheet: Creating a workbook, Rearranging Worksheet, Organizing Charts and graphs, Range, Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation Formatting, remove data validation - Find cell that have data validation, protect all data, using password to protect sheet and workbook. - Use validation to	12+0+6

	<p>reate dependent list; Pivot table Reports & Pivot Chart Reports. Using Spreadsheet for Data Analysis & Reporting Features Using readsheet for analysis of business data and making reports on Loan & ease statement, Ratio Analysis, Payroll statements, Capital Budgeting, preciation Accounting; Graphical representation of data; Frequency istribution and its statistical parameters Correlation and Regression.</p>							
V	<p>RDBMS Concepts & CAAT Tools RDBMS Concepts, Terminology, Models - RDBMS, Data Modelling ing ERD, DB Design using Normalization. CAAT Tools: Capabilities & Importing Data from Accounting & other pplication Systems - An Introduction; Analytical Reports, Duplicates/ aps. Sorting & Charting; Stratification, Summarization, Statistics & ging - An Introduction; Sampling, Macros, and Audit Trail.</p>	12+0+6						
		<table border="1"> <thead> <tr> <th>Lectu re</th> <th>Practic al</th> <th>Tot al</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>30</td> <td>90</td> </tr> </tbody> </table>	Lectu re	Practic al	Tot al	60	30	90
Lectu re	Practic al	Tot al						
60	30	90						

Practical Exercises:

The learners are required to:

- Analyse and compare the different mobile payment apps (at least 5) on the basis of their pros and cons and prepare a report on the same.
- Create a Macro for any operating/ functional aspect of business and show its functioning.
- Identify a business organisation using traditional payment mechanism and introduce them the usage of online payment gateway and prepare a report on the same.
- Prepare a word document with any hypothesized data and perform all the above functions therein.
- Identify a topic related to any business operation and prepare a PowerPoint Presentation with all the above functions therein.
- Prepare a Spreadsheet document with any hypothesized data and perform all the above functions therein.
- By taking secondary data from a company's balance sheet, all the students are required to prepare a Loan & Lease statement, Payroll statements and conduct Ratio Analysis, Capital budgeting, Depreciation Accounting.
- By taking live data from the website of the Government of India, use Spreadsheet for preparing frequency distribution, graphs, and calculate statistical measures like Correlation and regression between variables (of their own choice).
- Perform the exercises available at the link at the link
https://docs.google.com/document/d/1rxbWhmUpQnQoQHZNEssv2uO3trUTicgHDPnzoW_1M/edit?usp=sharing.

Text books:

- Bharihoka, D. (2012). Fundamentals of Information Technology. New Delhi: Excel book.
- Rajaraman, V. (2018). Introduction to Information Technology. New Delhi: PHI Learning Pvt. Ltd.

Reference books:

- Gelinas, U. J., & Steve, G. S. (2002). Accounting Information System. Mason: South Western Thomson Learning.
- Hall, J. A. (2006). Accounting Information System. Nashville: South Western College Publishing.

E-Resources:

https://onlinecourses.swayam2.ac.in/nou21_cm02/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
--	-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------

CO1	3	2	0	3	0	0	0	0	0	1	0
CO2	3	2	0	3	0	0	0	0	0	1	0
CO3	3	2	0	3	0	0	0	0	0	1	0
CO4	3	2	0	3	0	0	0	0	0	1	0
CO5	3	2	0	3	0	0	0	0	0	1	0
	15	10	0	15	0	0	0	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

EVENT MANAGEMENT

Course Code	Course Name	L	T	P	C
	EVENT MANAGEMENT	4	0	1	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:0.5:0.5	4	0	2	6

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (AP): Identify the capability to organize a formal event.

CO2: Cog (U): Interpret the learning lessons of organizing the event and Critical Success Factors.

CO3: Cog (AP): Explain the steps in designing of website.

CO4: Cog (AP): Make use of the promotional tools to prepare event marketing.

CO5: Cog (AP): Develop the sponsorship proposals

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Management: Meaning and functions. Event Management: Concept, and scope, Categories of Events: Personal/Informal Events and Formal/Official events, Requirement of Event Manager, Roles & Responsibilities of Event manager in different events; Special event topics.	12+0+6
II	Planning and Organizing for Events: Characteristics of a Good Planner, SWOT Analysis, Understanding the client needs, identification of target audience; Event Planning Process, conceptualization, Costing, Canvassing, Customization, and Carrying-out. Critical Success Factors; Outsourcing Strategies, working with Vendors, Negotiating Tactics, Accountability and Responsibility. Event Risk management and IT for Event Management	12+0+6
III	Managing Team Team Building and Managing Team: Concept, nature, approaches, activities, and practices. Characteristics of a high performing team. Skills required and Job Responsibilities of Leading Teams; Business communication	12+0+6
IV	Event Marketing, Advertising, & PR Nature & Process of Marketing; Branding, Advertising; Publicity and public relations. Types of advertising, merchandising, giveaways, competitions, promotions, website and text messaging. Media tools – media invitations, press releases, TV opportunities, radio interviews. Promotional tools – Flyers, Posters, Invitations, Website, newsletters, blogs, tweets.	12+0+6

V	Sponsorship Event Partners, Event Associates, Event Sponsor; Importance of sponsorship—for event organizer, for sponsor; Type of Sponsorship; Making sponsorship database; Sponsorship Proposal; Ways to seek sponsorship; Closing a sponsorship; Research on sponsorship avenues; Converting sponsorship into partnership	12+0+6		
		60	30	90

Practical Exercises:

The learners are required to:

1. Prepare a check-list for organizing a formal student led event in your Institution, draft and present the role and responsibilities of all the members in the organizing team with timelines. The student led event should be organized as a group activity for the class.
2. Present SWOT analysis for the event organized as per Unit 1 and Critical Success factors
3. Conduct a team building game to be performed with students of the class.
4. Prepare and present the promotional tools (flyers, posters, blogs, tweets, etc.) and post them on your Facebook, Instagram, LinkedIn, twitter, etc.
5. Present Wedding Planner, prepare a note on skills required and job responsibilities of Wedding Planner. Understanding Rituals and Customer; Wedding arrangements: Creating Blueprint, Designing Wedding Plan, Catering Services, transportation.

OR

About Live Events, Planning Live Show, Job Responsibilities of Live Show Planner. Live show arrangements, budgeting, Creating Blueprint, Designing Live Show Plan, Understanding technical requirements, Celebrity management in Live Show.

Text books:

1. Goldblatt, J. (2005). Special Events: Event Leadership for a New World. New Jersey: JohnWiley& Sons Inc.

Reference books:

1. Conway, D. G. (2006). The Event Manager's Bible. Devon: How to books Ltd.
2. Hoyle, L. H. (2002). Event Marketing. New Jersey: John Wiley & Sons Inc.

E-Resources:

1. <https://www.pdfdrive.com/events-management-e389089.html>
2. <https://www.uou.ac.in/sites/default/files/slm/HM-402.pdf>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	1	0	0	1	0
CO2	2	1	0	1	0	0	1	0	2	1	0
CO3	2	1	0	0	0	0	1	2	0	1	0
CO4	2	1	0	0	0	0	1	0	0	1	0
CO5	2	1	0	0	0	0	1	0	0	1	0
Total	10	5	0	0	0	0	5	2	2	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

STOCK MARKET OPERATIONS

Course Code	Course Name	L	T	P	C
	STOCK MARKET OPERATIONS	4	0	1	5

Prerequisites	NIL	L	T	P	H
C:P:A	3:0.5:1.5	4	0	2	6

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Explain the basic concept of securities market

CO2: Cog (U): Summarise functions primary market.

CO3: Cog (U): Interpret the Mechanics of Stock Market Trading.

CO4: Cog (U): Explain SEBI and Investor Protection under SEBI Regulation 2018

CO5: Cog (U): Summarise SEBI Guidelines and other Regulations Relating to Demat Trading

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction: Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India.	12+0+6						
II	Primary Market: Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation (fix price method and book building method); Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of securities.	12+0+6						
III	Secondary Market: Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	12+0+6						
IV	Regulatory Framework: SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	12+0+6						
V	Demat Trading: Concept and Significance; Role of Depositories and Custodian of securities in Demat Trading; SEBI Guidelines and other Regulations relating to Demat Trading; Procedure of Demat Trading.	12+0+6						
		<table border="1"> <tr> <td>Lecture</td> <td>Practical</td> <td>Total</td> </tr> <tr> <td>60</td> <td>30</td> <td>90</td> </tr> </table>	Lecture	Practical	Total	60	30	90
Lecture	Practical	Total						
60	30	90						

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Equip themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:
 - i. Procedure of placing buying /selling order.
 - i. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual

ading platform).
Text Books: 1. Gordon E. and Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.
Reference books: 1. Machiraju, H. R. (2019). Merchant Banking. New Delhi: New Age Publishers. 2. SEBI Regulations from SEBI Website
E-Resources: 1. http://ebooks.lpude.in/commerce/mcom/term_4/DCOM507_STOCK_MARKET_OPERATIONS.pdf 2. https://zerodha.com/z-connect/wp-content/uploads/2014/06/TA_wrkbbk.pdf

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	1	0	0	0	0
CO2	2	1	0	0	0	0	1	0	0	0	0
CO3	2	1	0	0	0	0	1	0	0	0	0
CO4	2	1	0	0	0	0	1	0	0	0	0
CO5	2	1	0	0	0	0	1	0	0	2	1
Total	10	5	0	0	0	0	5	0	0	2	1

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

		SEMESTER II			L	T	P	SS	C
COURSE CODE	XUM002			1	0	0	1	1	
COURSE NAME	ENVIRONMENTAL STUDIES			L	T	P	SS	H	
C: P: A	0.8:0.1:0.1			1	0	0	1	2	
COURSE OUTCOMES:				Domain		Level			
CO1	<i>Describe</i> the significance of natural resources and <i>explain</i> anthropogenic impacts.			Cognitive		Remember Understand			
CO2	<i>Illustrate</i> the significance of ecosystem, biodiversity and natural geo bio chemical cycles or maintaining ecological balance.			Cognitive		Understand			
CO3	<i>Identify</i> the facts, consequences, preventive measures of major pollutions and <i>recognize</i> the disaster phenomenon.			Cognitive Affective		Remember Receiving			
CO4	<i>Explain</i> the socio-economic, policy dynamics and <i>practice</i> the control measures of global issues or sustainable development.			Cognitive		Understand Analyse			
CO5	<i>Recognize</i> the impact of population and the concept of various welfare programs, and <i>apply</i> modern technology towards environmental protection.			Cognitive Psychomotor		Understand Apply			
UNIT - I NATURAL RESOURCES AND ENERGY								3+3	
World Environment Day and its need- Forest resources: Use, Deforestation- Water resources: over-utilization of surface and ground water- Mineral resources: Environmental effects of mining- Food resources: Modern agriculture, Fertilizer-Pesticide problems, Water logging, Salinity-Energy resources: Renewable and Non-renewable energy sources;									

Inter-nate energy resources-Role Of individual in Conservation of Resources.				
UNIT - IIECOSYSTEMS AND BIODIVERSITY				3+3
Structure and function of an ecosystem – Producers, consumers and decomposers – biogeochemical cycles- Food chains, Food webs, Structure and Function of the Forest ecosystem and Aquatic ecosystem– Introduction to Biodiversity- Endemic, Extinct and endangered species- Conservation of Biodiversity: In-situ and Ex-situ conservation.				
UNIT – IIENVIRONMENTAL POLLUTION				3+3
Definition – Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management: Causes, effects and control measures of industrial wastes – Role of an individual in prevention of pollution – Pollution case studies				
UNIT –IVSOCIAL ISSUES AND THE ENVIRONMENT				3+3
Rain water harvesting– Resettlement and Rehabilitation of people, Climate change, Global warming, Acid rain, Ozone layer depletion, Nuclear accidents and Holocaust – Environment Protection Act – Water Act – Wildlife Protection Act – Forest Conservation Act.				
UNIT –VHUMAN POPULATION AND THE ENVIRONMENT				3+3
Population growth, Variation among nations - Population explosion - Environment and human health- HIV / AIDS – Role of Information Technology in Environment and human health – Case studies.				
LECTURE	TUTORIALS	PRACTICALS		TOTAL
30	0	-----		30
TEXT BOOKS				
<ol style="list-style-type: none"> 1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, (2000). 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, (2003). 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, (2003). 4. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, (2006). 5. Introduction to International disaster management, Butterworth Heinemann, (2006). 6. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, (2004). 				
REFERENCES				
<ol style="list-style-type: none"> 1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, (2009). 2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, (2001). 3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, (2012). 4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, (2003). 5. Sundar, Disaster Management, Sarup & Sons, New Delhi, (2007). 6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, (2006). 				
E RESOURCES				
<ol style="list-style-type: none"> 1. http://www.e-booksdirectory.com/details.php?ebook=10526 2. https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science 3. https://www.free-ebooks.net/ebook/What-is-Biodiversity 				

4.	https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4
5.	http://bookboon.com/en/pollution-prevention-and-control-ebook
6.	http://www.e-booksdirectory.com/details.php?ebook=8557
7.	http://www.e-booksdirectory.com/details.php?ebook=6804
8.	http://bookboon.com/en/atmospheric-pollution-ebook
9.	http://www.e-booksdirectory.com/details.php?ebook=3749
10.	http://www.e-booksdirectory.com/details.php?ebook=2604
11.	http://www.e-booksdirectory.com/details.php?ebook=2116
12.	http://www.e-booksdirectory.com/details.php?ebook=1026
13.	http://www.faadooengineers.com/threads/7894-Environmental-Science

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	0	0	0	0	0	0	0	0	0	1
CO2	2	0	0	0	0	2	1	0	0	0	1
CO3	2	1	3	0	0	3	1	0	2	1	1
CO4	1	1	2	0	0	3	2	3	0	0	1
CO5	2	1	1	0	0	3	0	0	0	0	1
Total	10	3	6	0	0	11	4	3	2	1	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER – III

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES (Cos):

Students would be able to

CO1.Cog: R *Find* inverse of a matrix through determinant method.

CO2. Cog, A*Apply* the Rules of differentiation.

CO3.Cog: R *Find* Simple and compound interest.

CO4.Cog: R *Find* Central Tendency and Standard deviation

CO5. Cog:R *Find* correlation and regression coefficients

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301	BUSINESS MATHEMATICS AND STATISTICS	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.50:0:1.50	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	MATRICES: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+6+0
II	DIFFERENTIAL CALCULUS: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function.	12+6+0

DIRECT TAX LAWS

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Define* the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, *Make use of* Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, *Make use of* Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, *Make use of* Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, Explain tax planning related to salaries and property income.

SEMESTER III					
COURSE CODE	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
XCG302	DIRECT TAX LAWS	4	1	0	5
PREQUISITE – NIL		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	BASIC CONCEPTS: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), agricultural Income, Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), gross total income, total income, tax evasion, avoidance, and tax planning- residential status Sec 5 & 6.	12+3+0
II	INCOME FROM SALARIES (SEC 15, 16 AND 17) : Scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, prerequisites Sec 17 (2) and its valuation-Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG. (Simple problems)	12+3+0
III	INCOME FROM HOUSE PROPERTY: Sec 23 to 27 of Income Tax Act - Computation of Annual value Sec 23, Deductions from annual value. (Simple problems).	12+3+0
IV	INCOME FROM OTHER SOURCES: (Simple problems)	12+3+0
V	TAX MANAGEMENT: Tax deduction at source Sec 192 to 206; advance payment of tax Sec 208 to 219; Assessment procedures; Tax	12+3+0

	anning for individuals. Filing of Return Sec 139 (1) 139(3), 139(4), 139(5), 139(9); Best judgement Assessment Sec 144 and 145(2); PAN Sec 139 (A).			
THEORY: 50% PROBLEMS:50%	Lecture	Tutorial	Total	
	50 Hours	15 Hours	75 Hours	
Text Book:				
1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.				
Reference Book:				
1.T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice,MarghamPublication,Chennai.				
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.				
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra.				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	0	0	1	2	1	0	1
CO2	1	0	0	0	1	1	1	0	1
CO3	1	0	0	0	1	1	1	0	1
CO4	1	0	0	0	1	1	1	0	1
CO5	1	1	0	1	1	2	1	0	1
Total	5	4	0	1	5	7	5	0	5
Scaled value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

COURSE OUTCOMES (Cos):

Students would be able to

CO1.Cog:*Understand*the usage and applications of computers in Business

CO2.Cog,A_p*Apply*the dynamics of Preparing Power Point Presentations

CO3.Cog: R*Adopt* the procedures utilized in Spreadsheet and its Business Applications.

CO4.Cog: R*Find* Models and methods of generally used Spreadsheet functions

CO5. Cog:*RExplain*Security issues and measures

SEMESTER III					
COURSE CODE	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
XCG303	COMPUTER APPLICATIONS IN BUSINESS	2	0	2	4
PREREQUISITE NIL		L	T	P	H
C:P:A =3:0:1		2	0	4	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	WORD PROCESSING: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and video; Mail Merge: including linking with Database; Printing documents creating Business Documents using the above facilities.	6+0+12
II	PREPARING PRESENTATIONS: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; transition; Animation; and Slideshow. Creating Business Presentations using above facilities.	6+0+12
III	SPREADSHEET AND ITS BUSINESS APPLICATIONS: Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and time, Lookup and reference, Database, and Text functions.	6+0+12
IV	CREATING BUSINESS SPREADSHEET: Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital budgeting; Depreciation Accounting; Graphical representation of data; frequency distribution and its statistical parameters; Correlation and	6+0+12

	egression.			
V	DAY BOOKS: Trial balance – Profit and Loss account — Balance sheet. Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank Reconciliation Statement.			6+0+12
		Lecture	Tutorial	Total
		30 Hours	60	90 Hours

TEXT BOOK

1. S. Jaiswal, “IT Today”, Galgotia publication private ltd., New Delhi, 2004.

BOOKS FOR REFERENCE

1. Suresh K Basendra,, “ Computers Today”, Galgotia publication private Ltd., New Delhi, 2001

Expected Skills	Assessment Tools
Make use of Word processing	Through Practical Laboratory work
Create Presentation skill	Through seminar
Create Spread sheets	Through Practical Laboratory work
Make use of spreadsheet in business	Through Practical Laboratory work
Working with Balance sheet	Through Practical Laboratory work

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	3	0	0	2	0	1
CO2	1	0	0	3	0	0	2	0	1
CO3	0	0	2	3	0	0	2	0	1
CO4	0	0	2	3	0	0	2	0	1
CO5	1	0	2	3	0	0	2	0	1
Total	3	0	6	15	0	0	10	0	5
Scaled value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

DISASTER MANAGEMENT
University Mandatory– Common to all
SEMESTER-IV

COMPANY LAW

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Explain** the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Cog: U, **Compare and contrast** Memorandum of Association and Articles of Association.

CO3: Cog: U, **Summarize the** Rights and liabilities of company shareholders.

CO4: Cog: U, **Describe** powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Cog U, **Explain** circumstances and the procedure for winding up of the company

IV SEMESTER						
SUB CODE	SUBJECT NAME	L	T	P	SS	C
XCG401	COMPANY LAW	4	1	0	0	5
PREREQUISITE		L	T	P	SS	H
NIL						
C:P:A =4:0:1		4	1	0	1	5

SYLLABUS

UNITS	CONTENT	Hours Allotted								
I	INTRODUCTION TO COMPANIES ACT, 1956 AND 2013: Characteristic features & types of company, Privileges of private company, conversion of private company into public company and vice versa, formation of Company –Case Study.	12+3+0								
II	DOCUMENTS: Memorandum of Association, <i>Doctrine of Ultra Vires</i> , articles of Association, Prospectus; Share Capital – Types, Alteration & reduction – Case Study.	12+3+0								
III	RIGHTS OF SHAREHOLDERS: Provisions for issue of Application & allotment, Issue of share certificate & share warrant, Calls & forfeiture, difference between members & shareholders, modes of acquiring membership in a company, termination of membership, register of members, rights and liabilities of members; Dividend Provisions and issue of bonus shares; Case Study.	12+3+0								
IV	RIGHTS OF DIRECTORS: Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation, removal managerial remuneration, powers & duties, liabilities; Company meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types; Case Study.	12+3+0								
V	WINDING UP: Meaning & types, consequences under which the Company can wind up, Case Study.	12+3+0								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Self study</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60 Hours</td> <td style="text-align: center;">15 hours</td> <td style="text-align: center;">15 hours</td> <td style="text-align: center;">90 hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Self study	Total	60 Hours	15 hours	15 hours	90 hours	
Lecture	Tutorial	Self study	Total							
60 Hours	15 hours	15 hours	90 hours							

Text Book:

I. Kapoor N D, “Elements of Company Law”, Sultan Chand & Sons, New Delhi, 2014

Reference Books

I. Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd.,

New Delhi, 2015

2. Gower & Davies, "Principles of Modern Company Law", Sweet & Maxwell Publishers, London, 2012

3. Ghosh P.K. & Balachandran V., "Company Law & Practice", Sultan Chand & Sons, New Delhi, 2001

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	1	0	0	0	0
CO2	2	0	0	0	1	1	3	0	1
CO3	1	0	0	0	1	0	1	0	1
CO4	2	0	0	0	1	1	2	0	1
CO5	2	0	0	0	1	1	2	0	1
Total	9	1	0	0	5	3	8	0	4
Scaled value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FUNDAMENTALS OF COST ACCOUNTING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: Ap, **Understand** various elements of cost and costing techniques of valuation of cost and **Construct** a cost sheet and preparation of quotations for submission.

CO2: Cog: U, **Outline** the procedure for purchase, storing, issue and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Apply** costing techniques for contract work.

SEMESTER IV						
COURSE CODE	SUBJECT NAME	Category				
		L	T	P	CREDITS	
XCG402	FUNDAMENTALS OF COST ACCOUNTING	4	1	0	5	
PREREQUISITE - NIL		L	T	P	H	
C:P:A = 3.50:0:1.50		4	1	0	5	

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	COST ACCOUNTING: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.	12+3+0						
II	MATERIAL PURCHASE AND CONTROL: Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	12+3+0						
III	LABOUR COST CONTROL: Labour Turnover- Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives: Time and Piece Rate - Taylor's Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.	12+3+0						
IV	OVERHEADS: Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate.	12+3+0						
V	CONTRACT COSTING: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.	12+3+0						
	(Weightage of Marks, problems 70%, theory 30%)							
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						
Text Books								
1.S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi								
2.T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai								
Reference Books								
1. S. P. Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.								
2. S. N. Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	0	0	1	0	1
CO2	3	0	0	0	1	0	1	0	1
CO3	3	0	0	0	1	0	1	0	1
CO4	3	0	0	0	1	0	1	0	1
CO5	2	0	0	0	1	1	1	0	1

Total	9	0	0	0	4	1	5	0	5
Scaled alue									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

E COMMERCE

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, *Classify* and compare the e-commerce business models.

CO2: Cog, U, *Discuss* the security and encryption to protect the networks.

CO3: Cog, U, *Describe* the IT & Cyber Crimes Act 2000.

CO4: Cog, U, *Explain* the models of e payment.

CO5: Cog, U, *Describe* different types on line business transactions.

SEMESTER IV					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDI TS
XCG403					
	E COMMERCE	2	0	2	4
PREREQUISITE – Nil		L	T	P	H
C:P:A= 3:0:1		2	0	4	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major e-commerce business models), forces behind e-commerce. Technology used in e-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).	6+0+12
II	SECURITY AND ENCRYPTION: Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).	6+0+12

III	IT ACT 2000 AND CYBER CRIMES IT ACT 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.	6+0+12			
IV	E-PAYMENT SYSTEM: Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	6+0+12			
V	ON-LINE BUSINESS TRANSACTIONS: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-mailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc)	6+0+12			
		Lecture	Practical	Total	
		30 Hours	60 Hours	90 Hours	

TEXT BOOK:

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

REFERENCE BOOKS:

1. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
2. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
3. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
4. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
5. Sushila Madan, E-Commerce, Taxmann
6. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

Expected Skill	Assessment Tool
Make use of Information Technology	Through Lab Practical
	Applications of On-line Business Transactions

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	1	3	2	0	1	0	1
CO2	2	0	0	2	1	1	1	0	1
CO3	2	1	0	0	1	2	1	0	1

CO4	1	0	0	3	1	1	1	0	1
CO5	1	0	0	3	1	1	1	0	1
Total	8	1	1	11	6	5	5	0	5
Scaled value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

SEMESTER V

FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL

COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog, U, **Outline** types of accounting, Journal, Ledger, trial balance.

CO2: Cog, Ap, **Create** Company and preparation of final accounts.

CO3: Cog, Ap, **Construct** types of voucher and trial balance.

CO4: Cog, An, **Illustrate** the stock items and stock group.

CO5: Aff, Org, **Compare** purchase and sales order processing

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	C
XCG501	FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL	4	0	1	5
PRE REQUISITE-NIL		L	T	P	H
C:P:A= 3.50:0:1.50		4	0	2	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION TO ACCOUNTING: Meaning -Types of Accounts - Journal -ledger-Trial balance.	12+0+6
II	ACCOUNTING PACKAGES: Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction.-Accounting Features.	12+0+6
III	ACCOUNTING VOUCHERS: Types of vouchers (short cut keys) - Voucher entries-Extraction of Day book and Trial balance.	12+0+6

IV	INVENTORY MASTERS: Creation, alteration and deletion of Stock groups, Stock Categories, Stock items-Stock group.	12+0+6						
V	BATCH WISE DETAILS: Bill of materials-Purchase and sales order processing - Pure Inventory Vouchers - Entries in Accounting and Inventory vouchers using stock items.	12+0+6						
	<table border="1"> <tr> <td style="text-align: center;">Lecture</td> <td style="text-align: center;">Practical</td> <td style="text-align: center;">Total</td> </tr> <tr> <td style="text-align: center;">60 Hours</td> <td style="text-align: center;">30Hours</td> <td style="text-align: center;">90Hours</td> </tr> </table>	Lecture	Practical	Total	60 Hours	30Hours	90Hours	
Lecture	Practical	Total						
60 Hours	30Hours	90Hours						

Text books

1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I)
2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.(Units II, III,IV,V)

Books for references

1. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, NewDelhi.
2. V. Srinivasavallaban, (2006), Computer Applications in Business, SultanChand and sons, Chennai.
3. Tally – Accounting software S. Palanivel – Margham Publications
4. Computer Applications in Business – Dr. Rajkumar

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	0	0	0	0	0	0	3	0
CO2	1	1	0	3	0	0	3	3	1
CO3	1	1	0	3	0	0	3	3	1
CO4	1	1	0	3	0	0	3	3	1
CO5	1	1	0	3	0	0	3	3	1
Total	7	4	0	12	0	0	12	15	4
Scaled value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENTREPRENEURSHIP

COURSE OUTCOMES (Cos):

- CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth.
- CO2 Cog, App, **Identify** problems and strategies for rural entrepreneurship development.
- CO3 Cog, U, **Explain** role of SIDCO, SIDBI and DIC and problems of MSME.
- CO4 Cog, U, **Describe** Government Policy of Entrepreneurship Development.
- CO5 Cog, U, **Explain** Feasibility and Viability analysis in Project management.

V SEMESTER					
SUB CODE	SUBJECT NAME	L	T	P	C
XCG502	ENTREPRENEURSHIP	2	0	2	4
PRE - REQSITE		L	T	P	H
C:P:A =3:0:1		2	0	4	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	ENTREPRENEURSHIP: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, opreneurship, and social entrepreneurship.	6+0+12
II	ENTREPRENEURSHIP AND MICRO, SMALL AND MEDIUM ENTERPRISES: Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.	6+0+12
III	PUBLIC AND PRIVATE SYSTEM: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	6+0+12
IV	SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of	6+0+12

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

SEMESTER –VI

MANAGEMENT ACCOUNTING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog (Ap): **Make use of** ratio analysis and *interpret* it.

CO2: Cog (Ap): **Construct** cash flow statements as per AS3.

CO3: Cog (Ap): **Utilize** budgetary controlling technique for decision making.

CO4: Cog (An): **Application** of standard costing techniques and marginal costing.

CO5: Cog (Ap): **Make use of** varioustechniques of capital budgeting for decision making.

VI SEMESTER					
SUB CODE	SUBJECT NAME	L	T	P	C
XCG601	MANAGEMENT ACCOUNTING	4	1	0	5
PRE- REQUISITE		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	MANAGEMENT ACCOUNTING: Definition – Objectives – Nature – scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios Dupont chart – Construction of balance sheet.	12+3+0						
II	FUND FLOW STATEMENT: Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting standard 3.	12+3+0						
III	BUDGET AND BUDGETARYCONTROL : Meaning – Advantages – preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and limitations.	12+3+0						
IV	VARIANCE ANALYSIS AND MARGINAL COSTING: Significance - computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications Margin of safety – Profit planning.	12+3+0						
V	CAPITAL BUDGETING: Meaning – Importance – Appraisal methods – payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.	12+3+0						
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 33%;">Lecture</td> <td style="width: 33%;">Tutorial</td> <td style="width: 33%;">Total</td> </tr> <tr> <td style="text-align: center;">60 Hours</td> <td style="text-align: center;">15 Hours</td> <td style="text-align: center;">75 Hours</td> </tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						
Text books								

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication

Reference Books:

1. Management Accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
2. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai
3. Management Accounting by Hingorani&Ramanthan – S.Chand& Co, New Delhi.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	2	2	0	1	0	1
CO2	2	0	1	1	0	1	1	0	1
CO3	2	1	2	0	1	1	1	0	1
CO4	2	1	1	0	1	1	1	0	1
CO5	2	1	1	0	0	0	1	0	1
Total	10	5	7	3	4	3	5	0	5
Scaled value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

AUDITING PRACTICES

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, **Explain** the types of audit and objectives of audit.

CO2: Cog, U, **Summarize** audit planning and conduct of audit.

CO3: Cog, U, Explain Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, **Explain** the Qualification, Rights, Duties, and Liabilities. Professional Ethics of company auditor

CO5: Cog, U, **Summarize** preparation of audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER VI					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CRE DITS
XCG 602					
	AUDITING PRACTICES	4	1	0	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

PERSONAL SELLING AND SALESMANSHIP

COURSE OUTCOME (Cos):

Students would be able to

CO1 : Cog: R, *Definition* and meaning of personal selling and salesmanship.

CO 2: Cog: U, *Demonstrate* the buying motives.

CO3 : Cog: U, *Explain* the selling process.

CO4 : Cog: U, *Demonstration* and presentation of sales report.

CO5 : Cog: U, *Explain* the duties and responsibilities of sales manager.

COURSE CODE XCG603	SUBJECT NAME	Category			
PREREQUISITE – Nil	PERSONAL SELLING AND SALESMANSHIP	L	T	P	C
C:P:A		2	0	2	4
3:0:1		L	T	P	H
		2	0	4	6

SYLLABUS

UNITS	CONTENT	Hours allotted
I	INTRODUCTION TO PERSONAL SELLING: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	6+0+12
II	BUYING MOTIVES: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.	6+0+12
III	SELLING PROCESS: Prospecting and qualifying; Pre-approach; approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	6+0+12
IV	SALES REPORTS: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of selling.	6+0+12
V	SALES MANAGER: Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of	6+0+12

	lesmen.			
		LECTURE	PRACTICAL	TOTAL
		30Hours	60Hours	90 Hours

TEXT BOOKS

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill

REFERENCE BOOKS:

1. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
2. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision strategies and Cases, Prentice Hall of India Ltd., New Delhi,
3. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
4. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
5. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Expected Skill	Assessment tools
Develop communication skills	Through Seminar
Use a variety of marketing skills	Organising in- house sales expo

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	0	1	2	2	2	1
CO2	1	0	0	0	1	1	1	1	1
CO3	1	0	1	0	1	1	2	2	1
CO4	1	0	0	0	0	2	2	2	1
CO5	0	0	0	0	0	2	2	2	1
Total	5	0	1	0	3	8	9	9	5
Scaled value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

COURSE CODE	SUBJECT NAME	Category			
		L	T	P	C
	DISSERTATION	0	0	0	6
PREREQUISITE – Nil		L	T	P	H
C:P:A =4:0:2		0	0	0	8

SYLLABUS FOR DISCIPLINE SPECIFIC ELECTIVES

HUMAN RESOURCE DEVELOPMENT

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: U, **Explain** the importance of human resource in an organisation

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe, identify** the training need, implementation, monitoring and assessment procedures of training.

CO4: Cog: U, **Understanding** the importance of performance appraisal system

CO5: Cog: U, **State** the significance of compensation for employee and grievance redressal.

SEMESTER III					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DESE1A					
PREREQUISITE – NIL	HUMAN RESOURCE DEVELOPMENT	4	1	0	5
C:P:A= 4:0:1		L	T	P	H
		4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	HUMAN RESOURCE DEVELOPMENT: HRD concept and evolution, organisation of HR Department, Role and competencies of HR Manager, HR Policies.	12+3+0
II	ACQUISITION OF HUMAN RESOURCE: Human Resource Planning- quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement- Induction.	12+3+0
III	TRAINING AND DEVELOPMENT: Concept and importance; identifying training and development needs; designing training programmes; job specific and competency based training; evaluating training effectiveness; training process outsourcing; management development	12+3+0

	systems; career development.							
IV	PERFORMANCE APPRAISAL SYSTEM: Nature and objectives; techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions.	12+3+0						
V	COMPENSATION: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.	12+3+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </table>	Lecture	Tutorial	Total	60Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60Hours	15 Hours	75 Hours						

TEST BOOKS

1. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.

REFERENCE

1. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.
2. Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.
- 3.C.B.Gupta, Human Resource management Sultan Chand & Sons, New Delhi.

BUSINESS CORRESPONDENCE AND REPORT WRITING

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog (U): Aff (Res) **Discuss** the objectives process, functions and importance of business letters. **Comply** the rules and write business letters.

CO2: Cog (Ap), Aff (Res) **Write** letters of enquiry, replies, orders, cancellation, complaints, claim and adjustments. **Conform** the points to be considered while writing these letters.

CO3: Cog (Ap), Psy (Imi), **Write** circulars, sales and collection letters in the appropriate format. **Display** the techniques to use mail merge in sending circular letters.

CO4: Cog (U): Aff (Res), **Differentiate** business correspondence with agencies, banks and insurance companies.

Conform the points to be considered while writing these letters.

CO5: Cog (Cre), Psy(Imi), **Formulate** appealing curriculum vitae to apply for a job.

Illustrate the techniques to send curriculum vitae through E-Mail.

SEMESTER III					
COURSE CODE	SUBJECT NAME	Category			Credits
		L	T	P	

DSE1B	BUSINESS CORRESPONDENCE AND REPORT WRITING	4	1	0	5
C:P:A		L	T	P	Hour
3.50:0:1.50		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours allotted		
I	BUSINESS COMMUNICATION: Objectives and importance-Process – business letter-Functions- Effective Business Letters-Appearance and Layout-kinds of a business letters.	12+3+0		
II	LETTERS OF ENQUIRY: Replies-orders-cancellation-Complaints-Claim and adjustments.	12+3+0		
III	CIRCULAR LETTERS AND SALES LETTERS: Collection letters-use of mail merge in sending circular letters.	12+3+0		
IV	LETTERS RELATING TO AGENCY: Bank correspondence-Insurance correspondence-Drafting skills for job Application - Curriculum Vitae through e-Mail.	12+3+0		
V	REPORT -Meaning-Essentials of Good Report-Types of Reports-Business Report-Press Report.	12+3+0		
	Lecture	Tutorial	Total	
	60 Hours	15 Hours	75 Hours	

1. Text Books

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication*, New Delhi, Sultan Chand Sons.
2. Sharma and Krishna Mothan, *Business Correspondence and Report Writing*, New Delhi, Tata McGraw-Hill Education.

Reference Books:

1. Bovee and Thill, *Business Communication Today*, New Delhi, Tata McGraw Hill.
2. Kaul, *Effective Business Communication*, New Delhi, Prentice Hall,
3. M.S.Ramesh and C.C.Pattenshetty, *Effective Business English and Correspondence*, New Delhi, R.Chand and Company Publications.

FUNDAMENTALS OF FINANCIAL MANAGEMENT

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Explain** time value, risk, and return concepts.

CO2: Cog: Ap, **Apply** techniques for estimating the cost of capital and **understand** sources of finance.

CO3: Cog: Ap, **Construct** the management corporate leverage and capital structure.

CO4: Cog: Ap, **Identify** Working capital requirement.

CO5: Cog: U, **Interpret** the dividend policies and theories.

SEMESTER IV					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CRE
DSE2A					

					ITS
PRE - REQUISITE	FUNDAMENTALS OFFINANCIAL MANAGEMENT	4	1	0	5
C:P:A		L	T	P	H
4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT			Hours Allotted	
I	INTRODUCTION: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization– Basic concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.			12+3+0	
II	SOURCES OF FINANCE AND COST OF CAPITAL: Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale after tax weighted average cost of capital, marginal cost of capital.			12+3+0	
III	LEVERAGE AND CAPITAL STRUCTURE THEORIES: Leverage- business Risk and Financial Risk – Operating and financial leverage, Trading in Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.			12+3+0	
IV	WORKING CAPITAL MANAGEMENT: Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management.			12+3+0	
V	DIVIDEND: Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.			12+3+0	
	Weightage of Marks: (Problem – 70%, Theory – 30%)	Lecture 60 Hours	Tutorial 15 hours	Total 75 hours	

TEXT BOOKS

1. Prasanna. Chandra, Financial Management, TMH, New Delhi.
2. M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.

REFERENCE BOOKS:

1. Sharma and Gupta, Financial Management, Kalyani Publishers.
2. I. M. Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.

INVESTMENT MANAGEMENT

COURSE OUTCOMES (Cos):

Students would able be to

- CO1: Cog: U, *Summarize* the basic objective of investment and its sources.
CO2: Cog: U, *Explain* the important types of risks involved.
CO3: Cog: U, *Describe* the forms of investment
CO4: Cog: U, *Explain* the importance of time value of money
CO5: Cog: U, *Explain* the importance of primary and secondary markets.

SEMESTER IV						
COURSE CODE	SUBJECT NAME	Category				
		L	T	P	CREDITS	
DSE2B	INVESTMENT MANAGEMENT	4	1	0	5	
PREREQUISITE		L	T	P	H	
C:P:A=4:0:1		4	1	0	5	

SYLLABUS

UNITS	CONTENT	Hours Allotted	
I	INTRODUCTION: Investment –Objective of investment-Investment Vs speculation- Investment process- Sources of Investments.	12+3+0	
II	RISK: Systematic and Unsystematic risk - risk and return, Capital and revenue returns. (Theory Only)	12+3+0	
III	BANK DEPOSITS: Post office saving schemes- Gold and silver- Real estate-equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.	12+3+0	
IV	TIME VALUE OF MONEY: Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).	12+3+0	
V	PRIMARY MARKET VS SECONDARY MARKET: Fundamental analysis- Economic Analysis- Industry Analysis- Company Analysis.	12+3+0	
	Lecture	Tutorial	Total
	60 Hours	15 Hours	75 Hours

Text Books:

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.

Reference Books

1. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
2. Preetisingh- Investment Management- Himalaya Publishing House.

BANKING AND INSURANCE

COURSE OUTCOMES (Cos):

- CO1: Cog: U, **Explain** functions of banking and banker customer relationship.
- CO2: Cog: U, **Summarize** the different forms of cheques and duties of paying banker.
- CO3: Cog:U, **Describe** principles of sound lending.

3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House

Reference Books:

1. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
2. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
3. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
4. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. Jyotsna Sethi and Ishwan Bhatia, Elements of Banking and Insurance, PHI Learning

CORPORATE TAX PLANNING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Explain* the Corporate tax structure in India.

CO2: Cog: U, *Outline* Tax planning for new business entrants.

CO3: Cog: U, *Summarize* Tax planning with reference to specific management decisions.

CO4: Cog: U, *Explain* the Special provisions relating to non-residents.

CO5: Cog: U, *Summarize the* tax planning with reference to Business Restructuring.

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDIT S
DSE3B	CORPORATE TAX PLANNING	4	1	0	5
PREREQUISITE		L	T	P	H
C:P:A=4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	INTRODUCTION: Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.	12+3+0
II	TAX PLANNING-1: Tax planning with reference to setting up of a new business: Location aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure,	12+3+0

	vidend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets.				
III	TAX PLANNING-2: Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation.	12+3+0			
IV	SPECIAL PROVISIONS RELATING TO NON-RESIDENTS DOUBLE TAXATION RELIEF; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement.	12+3+0			
V	TAX PLANNING WITH REFERENCE TO BUSINESS RESTRUCTURING: Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies.	12+3+0			
		Lecture	Tutorial	Total	
		60 Hours	15 Hours	75 Hours	

Text Books:

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.

Reference Books:

1. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
2. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi

INTERNATIONAL BUSINESS

COURSE OUTCOMES

Students would be able to

CO1: Cog: U, **Summarize** Globalization and its importance in world economy.

CO2: Cog: U, **Outline** tariff and non-tariff measures

CO3: Cog: U **Explain** Powers and Functions of *International Organizations and Arrangements*

CO4: Cog, U: **Describe** Role of IT in international business

CO5: Cog, U: **Describe** the Measures for promoting foreign investments into India

SEMESTER V

COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CREDITS
DSE4A	INTERNATIONAL BUSINESS	4	1	0	5
PREREQUISITE NIL		L	T	P	H
C:P:A=3:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours allotted			
I	INTRODUCTION TO INTERNATIONAL BUSINESS: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business; Complexities of international business; Modes of entry to international business.	12+3+0			
II	THEORIES OF INTERNATIONAL TRADE: An overview (Classical theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and nontariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, quota and Embargo in detail) ; Balance of payment account and its components.	12+3+0			
III	INTERNATIONAL FINANCIAL ENVIRONMENT: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.	12+3+0			
IV	ORGANISATIONAL STRUCTURE FOR INTERNATIONAL BUSINESS OPERATIONS; International business negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.	12+3+0			
V	FOREIGN TRADE PROMOTION; Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs),; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.	12+3+0			
		Lecture	Tutorial	Total	
		60 Hours	15 Hours	75 Hours	

Text Books:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roultdge.

Reference Books:

1. Sumati Varma, International Business, Pearson Education.
2. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
3. Michael R. Czinkota. et al. International Business. Fortforth: The Dryden Press.
4. Bennett, Roger. International Business. Pearson Education.

OFFICE MANAGEMENT AND SECRETARIAL PRACTICES

COURSE OUTCOMES (Cos):

CO1: Cog: U, *Explain* functions and importance of office and office manager.

CO2: Cog: U, *Summarize* the different forms of stationery used in office.

CO3: Cog: U, *Describe* office mechanization with merits and demerits.

CO4: Cog, U, *Summarize* the modes of payment.

CO5: Cog, U, *Explain* the role of secretary in office.

SEMESTER V					
COURSE CODE	SUBJECT NAME	Category			
		L	T	P	CRE DITS
DSE4B	OFFICE MANAGEMENT AND SECRETARIAL PRACTICES	4	1	0	5
PREREQUISITEN IL		L	T	P	H
C:P:A=4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	OFFICE AND OFFICE MANAGEMENT: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.	12+3+0						
II	STATIONERY: Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.	12+3+0						
III	MODERN OFFICE EQUIPMENTS: Modern Office Equipment – introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.	12+3+0						
IV	BANKING FACILITIES: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer. Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, Modes of Payment: Types of payments handled such as postal orders, cheque (crossed/uncrossed)	12+3+0						
V	ROLE OF SECRETARY: Definition; Appointment; Duties and responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.	12+3+0						
	<table border="1" style="margin-left: auto; margin-right: 0; border-collapse: collapse;"> <tr> <td style="width: 20%;">Lecture</td> <td style="width: 20%;">Tutorial</td> <td style="width: 20%;">Total</td> </tr> <tr> <td style="text-align: center;">50 Hours</td> <td style="text-align: center;">15 Hours</td> <td style="text-align: center;">75 Hours</td> </tr> </table>	Lecture	Tutorial	Total	50 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
50 Hours	15 Hours	75 Hours						

Text Books:

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.. 2. Leffingwell and obbinson: Text book of Office Management, Tata McGraw-Hill.

1. Terry, George R: Office Management and Control.

2. Ghosh, Evam Aggarwal: KaryalayaPrabandh, Sultan Chand & Sons.

3. Duggal, B: Office Management and Commercial Correspondence, Kitab Mahal.

SYLLABUS FOR MINOR COURSES**CYBER LAWS****COURSE OUTCOMES (Cos):**

Students would be able to

CO1: Cog(U): *Discuss* the Category and types of Cyber Crimes

CO2: Cog(U): *Explain* the Provisions relate to Cyber Law under IT Act 2000

SEMESTER IV					
COURSE CODE	COURSE NAME	L	T	P	C
	CYBER LAWS	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	CONTENT			Hours Allotted
I	Cyber Regulations – Cybercrimes – categories – person, property, government – types – stalking, harassment, threats, security & privacy issues			8
II	Scope of cyber laws, - Provisions under IT Act 2000, cyber related provisions under IPC			7
		Lecture	Tutorial	Total
		15 Hours		15Hours
Text Book				
1.	IT Act 2000,			
2.	Rohas Nagpal, IPR & Cyberspace – Indian Perspective			

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GST MODEL

COURSE OUTCOMES (Cos):

CO1: Cog(U): Explain the dual GST Model.

CO2: Cog(U): Summarize the Input Tax Credit and Payment of Tax.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
	GST MODEL	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	a. Dual GST Model b. Applicability of GST c. Administration d. Levy and Collection of Tax e. Registration f. Time, Value and Place of Supply	8
II	a. Input Tax Credit b. Tax Invoice, Credit and Debit Note c. Payment of Tax d. Accounts, Records and Returns e. Assessment and Audit f. Electronic Commerce	7

		Lecture	Tutorial	Total	
		15 Hours		15Hours	

Text Book

1. Abhishek, “Goods and Service Tax – New Face of Indirect Taxes in India, “Govt.of India Edn, 2nd Edition, April 2009.
2. Sharma. K.K. “A Guide on Goods and Service Tax – An Introductory Study”, Sterling House, New Delhi.

PERT and CPM

COURSE OUTCOMES (Cos):

CO1: Cog(U): Construction of Network and obtaining Critical Path.

CO2: Cog(U): Determine of Floats.

SEMESTER VI					
COURSE CODE	COURSE NAME	L	T	P	C
	PERT and CPM	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

UNIT	CONTENT	Hours allotted			
I	Construction of Network – Rules & Precautions – C.P.M. & P.E.R.T Networks. Obtaining of Critical Path. Time estimates for activities. Probability of completion of project.	8			
II	Construction of Network – Determination of floats (total, free, independent interfering) Crashing of Simple Networks.	7			
		Lecture	Tutorial	Total	
		15 Hours		15Hours	

Text Book

Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons.

1. Operation Research – Gupta & Sharma, National Publishers, New Delhi.

SYLLABUS FOR B.COM (HONS)

SEMESTER - I

TAMIL – I

Course Code	Course Name	L	T	P	C
XGT101	TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSEOUTCOMES		OMAIN	EVEL
fter the completion of the course, students will be able to			
CO1	சுநஉ முபனெனை (அனெயாளம் காணுதல்) பல்வேறு அறிஞர் பெருமக்களின் தொண்டுகளைத் தமிழ்மொழி மூலம் அறிந்து கொள்ளல்.	ognitive	emember
CO2	ஊழழனா (தெரிவு செய்தல்) பன்முகப் பரிமாணங்களின் கவிதைகளை இலக்கியங்கள் மூலம் அறிந்து கொள்ளல்.	ognitive	emember
CO3	ஊநளஉ சழைந (விளக்குதல்) தமிழ் மகளிரின் உரையாடல் சிறப்புச் செய்திகளை உணர்தல்.	ognitive	nderstand
CO4	யூடல (விளக்குதல்) பல்வேறு கலைத்துறைச் சார்ந்த பிரிவுகள், மண்ணின் பாடல்கள் குறித்துத் தெளிவு பெறல்.	ognitive	pply
CO5	யுயெடலணாந (பகுத்தல்) சிறுகதைகளின் தோற்றம் மற்றும் வளர்ச்சி நிலை நாடுகங்கள் - கவிதை குறித்துத் தெளிவு பெறுதல்.	ognitive	nalyze
அலகு-1	தமிழ் அறிஞர்களும் தமிழ்த்தொண்டும்	9	
பாரதியார், பாரதிதாசன், நாமக்கல் கவிஞர், சி.இலக்குவனார், உ.வே.சாமிநாத அய்யர், தெ.பொ.மீனாட்சி சுந்தரம், கவிமணி தேசியவிநாயகம் பிள்ளை தொட்பான செய்திகள், சிறந்த தொட்கள், சிறப்புப் பெயர்கள்.			
அலகு-2	கவிதைகள் (மரபுக்கவிதை, புதுக்கவிதை)	9	
மரபுக்கவிதை : முடியரசன், வாணிதாசன், சுரதா, கண்ணதாசன், உடுமலை நாராயண கவி, படுக்கோடுரை கல்யாண சுந்தரம், மருதகாசி தொட்பான செய்திகள். புதுக்கவிதை : ந.பிச்சமுர்த்தி, சி.சு.செல்லப்பா, மு.மேத்தா, ஈரோடு தமிழன்பன், அப்துல் ரகுமான், ஞானக்கூத்தன், ஆலந்தார் மோகனரங்கன் தொட்பான செய்திகள்.			
அலகு-3	உரையாடல்கள், தமிழ் மகளிரின் சிறப்பு	9	
ஐ.யு.போப் மற்றும் வீரமாமுனிவரின் தமிழ்ப்பணி, பெரியார், அண்ணா, முத்துராமலிங்கத்தேவர், அம்பேத்கர், காமராசர், மா.பொ.சிவஞானம், காயிதே மில்லத் சமுதாயத் தொண்டு. அன்னி பெசண்டு அம்மையார், மூவாலார் ராமமிர்தம்மாள், டாக்டர் முத்துலட்சுமி ரெட்டி, வேலுநாச்சியார், வள்ளியம்மை, ராணி மங்கம்மாள் சிறப்பு.			
அலகு-4	நாட்டுப்புறப்பாடல்	9	
தாலாட்டுப்பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல்.			
அலகு-5	இலக்கிய வரலாறு	9	
உரைநடை, சிறுகதை, நாடகம், கவிதைகள்.			
LECTURE	TUTORIAL	PRACTICAL	TOTAL
45	---	---	45

பாட நூல்கள்:

முனைவர் கா.செல்வகுமார் (தொ.ஆ.), பொதுத்தமிழ், மார்ச் - 2022, துரைகோபதிப்பகம், அரும்பாக்கம், சென்னை - 106. 9884159972.

முனைவர் மு.அருணாசலம் (ப.ஆ.) - தமிழ் இலக்கிய வரலாறு - 2012, அருண்பதிப்பகம்,

தரைத்தளம், பாலாஜி நகர், ஞாழ்ஜ காலனி, கண்டுன்மெண்டு, திருச்சி - 1. 9894440530
 சு.சக்திவேல் - நாட்டுப்புற இயல் ஆய்வு, மணிவாசகர் பதிப்பகம் - 12,
 மேலசன்னதி வீதி, சிதம்பரம் - 1.

முனைவர் கோ.பெரியண்ணன் - அடிப்படை எளிய தமிழ் இலக்கணம் - 2003 -
 வனிதா பதிப்பகம், 11- நானா தெரு, பாண்டி பஜார், தி.நகர், சென்னை - 17.

பார்வை நூல்கள்:

முனைவர் ந.லெனின், தாலாட்டுப் பாடல்,பிப்ரவரி - 2015, பிருந்தா பதிப்பகம், தஞ்சாவூர் - 5.

கோ. வெங்கடாசலம் (தொ.ஆ.) - 2005, தமிழ் இலக்கிய கைவிளக்கு, அன்னை சரஸ்வதி பதிப்பகம், குடியாத்தம்.

முனைவர் இராஜா வரதராஜா - பயன்முறைத் தமிழ் - ஜூன் 2015, சிவகுரு பதிப்பகம், 7:40,கிழக்குச் செட்டித்தெரு, பரங்கிமலை, சென்னை - 16.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FOUNDATIONAL TAMIL - I

Course Code	Course Name	L	T	P	C
XFT101	FOUNDATIONAL TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSEOUTCOMES		OMAIN	EVEL
After the completion of the course ,students will be able to			
O1	உயிர் எழுத்துக்கள் - மெய்யெழுத்துகள் வகைப்படுத்தி நினைவூட்டல்.	ognitive	emember
O2	உடல் உறுப்புப் பெயர்கள் - எளிய சொற்களை தொகுத்துக் கூறுதல்	ognitive	emember
O3	ஓலி வேறுபாடுளைப் புரிந்து கொள்ளும் திறன் பெறல்	ognitive	nderstand
O4	தமிழில் உரையாடல் - இயற்கையை வருணித்தல்.	ognitive	pply
O5	அறநெறிக் கருத்துக்களை வகைப்படுத்தும் திறன் பெறல்.	ognitive	nalyze

அலகு- 1	எழுத்துக்களின் வகைகள்	9
உயிர் எழுத்துக்கள் - மெய்யெழுத்துகள் - பிரித்து எழுதுதல் - சேர்த்து எழுதுதல் - பொருள்விளக்கம் அறிதல்		
அலகு- 2	எளிய தமிழ்ச் சொற்களைவகைப்படுத்துதல்	9
உடல் உறுப்புப் பெயர்கள் - எளிய தமிழ்ச் சொற்கள் வகைப்படுத்துதல்		
அலகு- 3	ஓலி வேறுபாட்டுத் திறன்	9

ஒலி வேறுபாடுகள் - சொல் வகைகள்			
அலகு- 4	உரையாடல்		9
தமிழில் உரையாடல் - இயற்கையைப் பற்றி அறிதல் - வருணனை செய்தல்			
அலகு- 5	அறநெறிக் கருத்துக்களைப் பின்பற்றுதல்		9
விழாக்கள் - அறநெறிக் கதைகள் - பிழையின்றிப் படித்தல், எழுதுதல்			
LECTURE	TUTORIAL	PRACTICAL	TOTAL
45	---	---	45

பாடநூல்கள்:

முனைவர் கோ.பெரியண்ணன் - அடிப்படை எளிய தமிழ் இலக்கணம் - 2003, வனிதா பதிப்பகம், 11, நானா தெரு, பாண்டி பஜார், தி.நகர், சென்னை - 17.

முனைவர் ந.லெனின் - பிழையின்றித் தமிழை எழுதுக (எளியமுறை) சூன்-2020, பிருந்தா பதிப்பகம், தஞ்சாவூர் - 05.

பார்வை நூல்கள்:

1. தமிழ்நாடு அரசு வெளியிட்டுள்ள தமிழ்ப் நூல்கள், வகுப்பு - 6, 7, 8.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENGLISH -I

Course Code	Course Name	L	T	P	C
XGL102	English –I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	3

Course Outcomes (COs)

On the successful completion of this course students would able to

CO1: Cog (Re): Recall the basic grammar and using it in proper context.

CO2: Cog (U): Explain the process of listening and speaking.

CO3: Cog (C): Adapt important methods of reading.

CO4: Cog (U): Demonstrate the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Grammar: i. Major basic grammatical categories ii. Notion of correctness and attitude error correction	9
II	Listening and Speaking: ii. Importance of listening skills iv. Problems of listening to unfamiliar alects v. Aspects of pronunciation and fluency in speaking vi. telligibility in speaking	9

III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	9						
IV	Basics of Writing: x. Introduction to writing skills x. Aspects of cohesion and coherence xi. Expanding a given sentence without affecting the structure xii. Reorganizing jumbled sentences into a coherent paragraph xiii. Drafting different types of letters (personal notes, notices, complaints, appreciation, conveying sympathies etc.)	9						
	<table border="1"> <tr> <td style="text-align: center;">Lecture</td> <td style="text-align: center;">Tutorial</td> <td style="text-align: center;">Total</td> </tr> <tr> <td style="text-align: center;">36</td> <td style="text-align: center;">0</td> <td style="text-align: center;">36</td> </tr> </table>	Lecture	Tutorial	Total	36	0	36	
Lecture	Tutorial	Total						
36	0	36						

Text books

3. Acevedo and Gower M (1999) Reading and Writing Skills. London, Longman
4. Deuter, M et. al. (2015). Oxford Advanced Learner's Dictionary of English (Ninth edition). New Delhi, OUP

Table 1: Mapping of Cos with POs

COS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

FINANCIAL ACCOUNTING

Course Code	Course Name	L	T	P	C
XCO103	FINANCIAL ACCOUNTING	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (AP): Apply The Generally Accepted Accounting Principles while recording transactions and preparing financial statements

CO2: Cog (AP): Prepare cashbook and other necessary accounting and bank reconciliation statement.

CO3: Cog (AP): Compute depreciation on fixed assets by applying straight line and written down value methods.

CO5: Cog (AP): Prepare financial statements of a company as per schedule 3 of the Companies Act 2013.

CO6: Cog (AP): Prepare capital and revenue account transactions and **Calculate** interest under account current and average due date.

Syllabus:

Unit	Content	Hours Allotted						
I	Introduction to Accounting: Evaluation – Meaning and Definition – Objectives – Functions – Users – Role of Accountant – GAAP – Accounting Standards Accounting Standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS (IFRS converged standards) and IFRSs; Convergence vs adoption; Application of accounting standards (AS and Ind AS) on various entities in India. International Financial Accounting Standards (IFRS) – meaning, need and scope; Process of issuing IFRS.	12+3+0						
II	Subsidiary Books & Bank Reconciliation Statement: Subsidiary Book - Meaning – Types – Advantages – Purchase – Purchase Return – Sales – Sales Return – Cash Books. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.	12+3+0						
III	Depreciation Accounting: Meaning, Definition, Objectives, nature, accounting concept of depreciation. Factors in the measurement of depreciation, Methods of computing depreciation: straight-line method and diminishing balance method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income. – Causes – Methods Calculation of Profit or Loss on Sale of Assets.	12+3+0						
IV	Preparation of Final Accounts: Meaning of Final accounts – Accounting for Manufacturing Concern and Trading Concern – Manufacturing Account - Trading – Profit and Loss – Balance Sheet – Adjustment Entries – Preparation of Final Accounts.	12+3+0						
V	Capital & Revenue and Account Current & Average Due Date: Recognition of expenses and income. Recognition of expenses and income with a reference to AS 9 and Ind AS 18. Meaning of Capital and Revenue Income and Expenditure – Deferred Revenue Expenditure – Capital and Revenue Profit and Loss. Account Current – Methods of Calculation of Interest – Calculation of Average Due Date.	12+3+0						
	Problem – 80%; Theory – 20%							
	Practical Exercises: The learners are required to: 1. Download ‘Framework for the Preparation and Presentation of Financial Statements’ from the websites of the Institute of Chartered Accountants of India (ICAI) analyze the qualitative characteristics of accounting information provided therein. 2. Collect and examine the balance sheets of business Organisations to study how these are prepared. 3. Examine the accounting policies and revenue recognition policies by collecting necessary data from small business firms. 4. Prepare Trading and Profit & Loss Account and Balance Sheet collecting necessary data from small business firms.							
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						

Text Books

4. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: Sultan Chand Publishing.
5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
6. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt.

d. Accounting.

Reference books:

7. R.S.N. Pillai, Bagawathi & S.Uma - Advanced Accounting (Financial Accounting) Volume-I, S. Chand & Co. Ltd., New Delhi.
8. R.L. Gupta & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.

E-Resources:

4. https://onlinecourses.swayam2.ac.in/imb19_mg07/preview
5. https://onlinecourses.nptel.ac.in/noc22_mg34/preview

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	0	0	1	0	0	0	1	1
CO2	3	1	0	0	0	1	1	0	1	1	1
CO3	3	1	0	0	0	1	0	0	1	1	1
CO4	2	1	0	1	0	1	0	0	1	1	1
CO5	2	1	0	1	0	1	1	0	1	1	1
Total	13	5	0	2	0	5	2	0	4	5	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS LAWS

Course Code	Course Name	L	T	P	C
XCO104	BUSINESS LAWS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

After the completion of the course, the learners will be able to:

CO1: Cog (U): Explain the various aspects of entering into a contract and implications of different types of contracts as per Indian Contract Act 1972.

CO2: Cog (U): Interpret the regulation governing the Contract of Sale of Goods Act, 1930.

CO3: Cog (U): Summarise the laws governing partnership and legal consequences of their transactions and other actions in relation with the partnership under Partnership Act, 1932

CO4: Cog (U): Explain the provisions of the Competition Act, 2002 to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act, 2019 to protect the interest of the consumers;

CO5: Cog (U): Outline the law governing regulation and management of foreign exchange under FEMA, 1999.

Syllabus:

Unit	Content	Hours Allotted
I	Indian Contract Act, 1872: Nature of contract and its essentials, Void, valid and voidable contracts, Consent, consideration and its' impact on contract, Agreements in restraint of trade, Performance, breach, revocation and termination of contract,	12+3+0

	agency and bailment contracts, Contract of Indemnity, Contract of guarantee and Pledge.							
II	Sale of Goods Act, 1930: Nature of sale, conditions, and warranties, Performance of contract of sale and right of unpaid seller.	12+3+0						
III	Indian Partnership Act, 1932 and Limited Liability Partnership Act, 2008: General nature of Partnership, Rights and duties of Partners, reconstitution of Firm and Registration and dissolution. Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution.	12+3+0						
IV	Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position; Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties.	12+3+0						
V	Foreign Exchange Management Act, 1999: Important definition, Regulation, and management of foreign exchange, RBI Guidelines on KYC. RBI Act.	12+3+0						
	Practical Exercises: The learners are required to: 1. Enlist steps involved in execution of contract. 2. Enlist steps involved in agreement to sale. 3. Enlist steps involved in discharge of contract. 4. Prepare agreement to sale and contract related to sale of movable property, pledging of property, indemnity & guarantee bond etc. 5. Enlist the various KYC documents for opening of bank account, e-wallet account, mutual fund account, bank locker, etc.							
		<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Books

1. Kuchhal, M. C., &Kuchhal, V. (2018). Business Laws. New Delhi: Vikas Publishing.
2. N.D. Kapoor, Dr.RajniAbbi, (2018) Sultan Chand

Reference books:

1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited.
2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House.
3. Singh, A. (2009). Business Law. Delhi: Eastern Book Company.

E-Resources:

1. https://d3bxy9euw4e147.cloudfront.net/oscms-odcms/media/documents/Business_Law_I_Essentials_-_WEB.pdf

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	0	0	0	1	0
CO2	3	2	0	0	0	0	0	0	0	1	0
CO3	3	2	0	0	0	0	0	0	0	1	0
CO4	3	2	0	0	0	2	2	0	0	1	0

CO5	3	2	0	0	0	0	0	0	0	1	0
Total	15	10	0	0	0	0	0	0	0	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ORGANISATION AND MANAGEMENT

Course Code	Course Name	L	T	P	C
XCO105	BUSINESS ORGANISATION AND MANAGEMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.05:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (Un): Distinguish each form of business.

CO2: Cog (AP): Prepare Article of Association & Memorandum of Association for a business

CO3: Cog (Un): Explain the principles and functions of management implemented in the organization.

CO4: Cog (Un): Explain the managerial skills used in business

CO5: Cog (Un): Explain the concept of Delegation of Authority, coordination, and control.

Syllabus:

Unit	Content	Hours Allotted
I	Concept and Forms of Business Organisations Concepts of Business, Trade, Industry and Commerce- Objectives and Functions of Business–Social Responsibility of a business, Responsible business, Ethical Conduct & Human Values. Forms of Business Organisation-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organisation..	12+3+0
II	Joint Stock Company Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Rederring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).	12+3+0
III	Principles and Functions of Management Management - Meaning - Characteristics - Fayol’s 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism	12+3+0
IV	Planning and Organizing Meaning, Characteristics, Types of Plans, Advantages and Disadvantages Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing;	12+3+0

	Principles of Organisation - Formal and Informal Organisations - Line, Staff Organisations, Line and Staff Conflicts. Functional Organisation, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.							
V	Authority, Coordination, and Control Meaning of Authority, Power, responsibility and accountability - Delegation of Authority -Decentralization of Authority - Definition, Importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and Control, Steps in Control – Types (post, current, and precontrol). Requirements for effective control.	12+3+0						
	Practical Exercises: The learners are required to: 1. Complete the exercise wherein they are given different situations and scenarios to start their own business (in terms of capital, liability, scale of operations, etc.) and are asked to select the most suitable form of business and justify the same highlighting the advantages and disadvantages of their choice. 2. Prepare the Article of Association & Memorandum of Association/rules and regulations/bye laws for the form of business organisation chosen in unit 1. 3. Participate in role-play activity for describing the various levels of management and the ways the 14 Principles of Management are used in defining the policies of the chosen organisation. 4. Participate in simulation activity wherein each learner is asked to prepare plans with respect to increasing the effectiveness in their respective organisation. 5. Participate in simulation activity wherein learners are asked to draft roles and responsibilities of members in the chosen organisation.							
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Books

- Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
- Kaul, V. K. (2012). Business Organization and Management, Text and Cases. New Delhi: Pearson Education.

Reference books:

- Koontz, H., & Wehrich, H. (2008). Essentials of Management. New York: McGraw Hill Education. Singh, B. P., & Singh, A. K. (2002)

E-Resources

- <https://books.askvenkat.org/bba-books-download>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	3	2	0	0	0	0	1	0	1	0	0
CO2	3	2	0	0	0	2	1	0	1	0	0
CO3	3	2	0	0	0	0	1	0	1	0	0
CO4	3	2	0	0	0	0	1	0	1	0	0
CO5	3	2	0	0	0	0	1	0	1	0	0
Total	15	10	0	0	0	2	5	0	5	0	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ECONOMICS

Course Code	Course Name	L	T	P	C
XCO106	BUSINESS ECONOMICS	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (Un): Describe the different economic systems function in various economic decisions

CO2: Cog (Un): Explain how consumers try to maximize their satisfaction by spending on different goods

CO3: Cog (Un): Infer the relationship between inputs used in production and the resulting outputs and costs

CO4: Cog (Un): Interpret the various facets of pricing under different market situations.

CO5: Cog (Un): Explain the various methods of measuring National income.

Syllabus:

Unit	Content	Hours Allotted
I	Basic Concepts Meaning, Nature and Scope of Business Economics, Basic Problems of an economy and Application of Economic Theories in Decision Making, Steps in Decision Making.	12+3+0
II	Consumer Behaviour and Elasticity of Demand Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand. Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price consumption curve and derivation of demand curve, Income and substitution; Effect of a price change; Consumer Surplus; Revealed preference theory	12+3+0
III	Production and cost Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape of the long run average cost.	12+3+0
IV	Pricing & Market Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, Classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in	12+3+0

	fferent market situations; Factor pricing			
V	Macro Aspect of Business Economics National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.			12+3+0
	Practical Exercises: The learners are required to: 1. Apply concept of demand analysis in real life; 2. Study various effects in changes in demand and supply in consumption; 3. Visit local markets and classify firms into various markets; 4. Visit any industrial unit and study its production process; 5. Prepare a production schedule for a hypothetical product under and particular condition of demand supply; 6. Visit any industrial unit and classify its cost into fixed and variable costs; 7. Analyze the effects of changes in demand and supply on pricing policies.			
		Lecture	Tutorial	Total
		60	15	75
Text Books				
1. Ahuja, H. L. (2019). Theory of Micro Economics. New Delhi: Sultan Chand Publishing House.				
2. Chaturvedi, D. D., & Gupta, S. L. (2010). Business Economics Theory & Applications. New Delhi: International Book House Pvt. Ltd.				
3. Kennedy, M. J. (2010). Micro Economics. Mumbai: Himalaya Publishing House.				
Reference books:				
1. Seth, M. L. (2017). Micro Economics. Agra: Lakshmi Narain Agarwal Educational Publishers.				
2. Relevant study material of ICAI: www.icai.org.				
E-Resources				
1. https://books.askvenkat.org/bba-books-download				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	3	1	0	0	0	0	0	0	0	0	0
CO2	3	1	0	0	0	0	0	0	0	0	1
CO3	3	1	0	0	0	0	0	0	0	0	0
CO4	3	1	0	0	0	0	0	0	0	0	1
CO5	3	1	0	0	0	0	0	0	0	0	0
Total	15	5	0	0	0	0	0	0	0	0	2

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

HUMAN ETHICS, VALUES, RIGHTS, AND GENDER EQUALITY

COURSE CODE	XUM001	L	T	P	SS	C
COURSE NAME	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	1	0	0	1	1
PREREQUISIT	Not Required	L	T	P	SS	H

ES									
C:P:A		0.8:0.1:0.1			1	0	0	1	2
COURSE OUTCOMES					Domain	Level			
CO1	<i>Relate</i> and <i>Interpret</i> the human ethics and human relationships				Cognitive	Remember, Understand			
CO2	<i>Explain</i> and <i>Apply</i> gender issues, equality and violence against women				Cognitive	Understand, Apply			
CO3	<i>Classify</i> and <i>Develop</i> the identify of women issues and challenges				Cognitive & Affective	Analyze Receive			
CO4	<i>Classify</i> and <i>Dissect</i> human rights and report on violations.				Cognitive	Understand, Analyze			
CO5	<i>List</i> and <i>respond</i> to family values, universal brotherhood, fight against corruption by common man and good governance.				Cognitive & Affective	Remember, Respond			
UNIT I HUMAN ETHICS AND VALUES								3+3	
HUMAN ETHICS AND VALUES									
Human Ethics and values - Family and Society, Social service, Social Justice, Integrity, Caring and sharing, Honesty and Courage, Time Management, Co-operation, Commitment, Sympathy and empathy, Self respect, Self-Confidence, Personality Development									
UNIT II GENDER EQUALITY								3+3	
Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Social and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, GDI and GEM. Contributions of Dr.B.R. Ambedkar, Thanthai Periyar and Phule to Women Empowerment.									
UNIT III WOMEN ISSUES AND CHALLENGES								3+3	
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Dowry Prohibition Act.									
UNIT IV HUMAN RIGHTS								3+3	
Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Forced Labour, Child helpline-Intellectual Property Rights (IPR) and its types. National Policy on occupational safety and health.									
UNIT V GOOD GOVERNANCE								3+3	
Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society and Remedial measures, Government system of Redressal. Creation of People friendly environment and universal brotherhood.									
					LECTURE	SELF STUDY		TOTAL	
					15	15		30	
REFERENCES									
14. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).									
15. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).									
16. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).									
17. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).									
18. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)									
19. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).									
20. Singh, B. P. Sehgal, (ed) Human Rights in India: Problems and Perspectives (New Delhi: Deep and Deep, 1999).									
21. Veeramani, K. (ed) Periyar on Women Right, (Chennai: Emerald Publishers, 1996)									

22. Veeramani, K. (ed) Periyar Feminism, (Periyar Maniammai University, Vallam, Thanjavur: 2010).
- 10.Planning Commission report on Occupational Health and Safety
http://planningcommission.nic.in/aboutus/committee/wrkgrp12/wg_occup_safety.p
24. Central Vigilance Commission (Gov. of India) website: <http://cvc.nic.in/welcome.html>.
25. Weblink of Transparency International: <https://www.transparency.org/>
26. Weblink Status report: <https://www.hrw.org/world-report/2015/country-chapters/india>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	3	3	0	0	0	0	0
CO2	0	0	0	0	3	0	0	0	0	0	0
CO3	0	0	0	0	3	0	0	0	0	0	0
CO4	0	0	0	0	3	0	0	0	0	0	0
CO5	0	0	0	0	3	0	1	0	0	0	0
Total	0	0	0	0	15	3	1	0	0	0	0

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER – II

TAMIL – II

Course Code	Course Name	L	T	P	C
XGT201	TAMIL – II	3	0	0	3
Prerequisites		L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FOUNDATIONAL TAMIL - II

Course Code	Course Name	L	T	P	C
XFT201	FOUNDATIONAL TAMIL – II	3	0	0	3
Prerequisites		L	T	SS	H
C:P:A	3:0:0	3	0	0	3

elhi,OUP

5. Grellet, F (1981). Developing Reading Skills: A Practical Guide to Reading Skills. New York, CUP

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ADVANCED FINANCIAL ACCOUNTING

Course Code	Course Name	L	T	P	C
XCO203	ADVANCED FINANCIAL ACCOUNTING	4	1	0	5
Prerequisites	FINANCIAL ACCOUNTING	L	T	P	H
C:P:A	4:1:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (AP): Prepare accounts relating to the consignment accounts and joint venture accounts

CO2: Cog (AP): Prepare accounts relating to the single entry book keeping

CO3: Cog (AP): Prepare accounts relating to the branch accounts.

CO4: Cog (AP): Prepare accounts relating to departmental stores.

CO5: Cog (AP): Prepare accounts under higher purchase and instalment purchase system.

Syllabus:

Unit	Content	Hours Allotted
I	Consignment Accounts: Consignment – Meaning – Accounting Treatment in the Books of consignor and Consignee – Valuation of Unsold Consignment – accounting for Invoicing Goods Higher than Cost, Loss of Goods. Joint Venture Accounts: Joint Venture – Meaning - Methods of Recording Joint Venture transactions – Separate Books Maintained, Separate Books not maintained, Memorandum Joint Venture Account.	12+3+0
II	Accounting from incomplete records Meaning – features – merits – demerits – Differences between single entry system and double entry system – Statement of affairs methods – conversion method.	12+3+0
III	Branch Accounting: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system, branch final account system and wholesale basis system. Independent branches: concept, accounting treatment with	12+3+0

	necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.							
IV	Departmental Accounting: Departmental Accounting – Distribution of Expenses – Inter-departmental transfer at Cost price and Invoice Price – Preparation of Departmental Trading, Profit & Loss and Balance Sheet.	12+3+0						
V	Hire Purchase and Instalment Purchase System: Accounting for Hire Purchase and Installment Systems Meaning, features, Advantages and disadvantages of Hire Purchase and Instalment Systems; Accounting for hire purchase and installment transactions including transactions of high value and small value, default and repossession.	12+3+0						
	Problem 80%; Theory 20%							
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Books

1. T.S.Reddy&Dr. A. Murthy. Financial Accounting: (Recent edition), Marghan Publications, Chennai.
2. Jain S.P and Narang K.C. -Advanced Accounting, (Recent edition) Kalyani publishers, Calcutta.

Reference books:

1. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing
2. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-I. New Delhi: S. Chand Publishing.
9. Anthony, R., Hawkins, D., & Merchant, K. A. (2010). Accounting: Text and Cases. New York: McGraw-Hill Education.
10. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

E-Resources:

1. <https://kelasunggulanb2016.files.wordpress.com/2018/09/advanced-financial-accounting-10th-edition-christensen-cottrell-baker-1.pdf>
2. <http://www.ebookslides.com/2019/07/ebook-advanced-financial-accounting-e.html>
3. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	1	0	0	0	0	1	0	0	1	0
CO2	3	1	0	0	0	0	1	0	1	1	0
CO3	3	1	0	0	0	0	1	0	1	1	0
CO4	3	1	0	1	0	0	1	0	1	1	0
CO5	3	1	0	1	0	0	1	0	1	1	0
Total	15	5	0	2	0	0	5	0	4	5	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

GOODS AND SERVICE TAX AND CUSTOMS LAW

Course Code	Course Name	L	T	P	C
XCO204	GOODS AND SERVICE TAX AND	4	1	0	5

	CUSTOMS LAW				
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Explain the concept, need, and utility of indirect taxes and understand and analyse the taxable event, i.e., supply under GST.

CO2: Cog (U): Describe the provisions relating to levy of GST.

CO3: Cog (U): Identify exemptions for different types of goods and services and examine the various provisions of input tax credit.

CO4: Cog (U): Explain the provisions regarding penalties and interest and to prepare and file GST return on-line

CO5: Cog (U): Summarise the significant provisions of the customs law

Syllabus:

Unit	Content	Hours Allotted						
I	Basic Concepts Concept and features of Indirect Taxes, Difference between Direct and indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.	12+3+0						
II	Concept of supply and levy of GST Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.	12+3+0						
III	Procedures under GST Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.	12+3+0						
IV	Levy of GST Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.	12+3+0						
V	Customs Law Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.	12+3+0						
		<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60</td> <td style="text-align: center;">15</td> <td style="text-align: center;">75</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
	Practical Exercise: Learners are required to: 1. Fill up online application for registration under GST for hypothetical firm. 2. Fill up online various forms of GST Returns for hypothetical firm. 3. Prepare e-Way bill for hypothetical firm.							

4. Practical problems on computation of input tax under reverse charge for hypothetical firm.	
5. Practical problems on computation of input tax credit for hypothetical firm.	
5. Practical problems on payment of tax and interest, if any, for hypothetical firm.	

TEST BOOKS

- Ahuja, G., & Gupta, R. (2020). Direct Taxes Ready Reckoner. New Delhi: Wolters Kluwer India Private Limited.
- Mehrotra, H.C., & Agarwal, V. P. (2019). Goods and Services Tax GST. Uttar Pradesh: Ahitya Bawan Publications

Reference books:

- Singhania, V. K., & Singhania, M. (2020). Students' Guide to Income Tax Including GST. New Delhi: Taxmann Publication.

E-Resources:

- https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview
- https://www.gigapromo.in/search/quick_results

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	1	1	0	0	1	0	1
CO2	1	1	0	0	1	1	0	1	1
CO3	1	1	2	1	1	0	1	0	1
CO4	1	0	1	1	0	1	0	1	1
CO5	2	0	1	1	0	0	0	0	1
Total	5	2	4	4	2	2	2	2	5

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

CORPORATE LAW

Course Code	Course Name	L	T	P	C
XCO205	CORPORATE LAW	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (CO):

On the successful completion of this course students will able to

CO1: Cog (U): Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares as per Companies Act 2013.

CO2: Cog (U): Summarise the various company meetings and resolutions

CO3: Cog (U): Interpret the role of Board of directors and their legal position;

CO4: Cog (U): Explain regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and winding up of the company under the Companies Act 2013.

CO5: Cog (U): Explain the Constitution of National Company Law Tribunal and its power

Syllabus:

Unit	Content	Hours Allotted
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I	Preliminary to Companies Act, 2013 Important definitions: Prospectus and Share Capital, Allotment of securities, Private Placement, share capital, basic requirements, alteration of share capital, Sweat Equity, Bonus issue, issue of shares at premium and discount, Further issue of shares, buy-back of shares.	12+3+0						
II	Management and Administration Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters.	12+3+0						
III	Directors and their Powers Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director.	12+3+0						
IV	Oppression, Mismanagement, Corporate Restructuring, and Winding up Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under solvency and Bankruptcy Code, 2016.	12+3+0						
V	National Company Law Tribunal and Appellate Tribunal Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.	12+3+0						
	Practical Exercises: The learners are required to: 1. Enlist the content of the prospectus 2. Prepare a hypothetical notice, resolutions, and minutes of a meeting. 3. Read the Annual Report and Financial Statements of a company and prepare a report on the same.							
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Books								
<ol style="list-style-type: none"> Kuchhal, M. C., & Kuchhal, A. (2020). Corporate Laws. New Delhi: Shree Mahavir Book Depot. N.D. Kapoor, (2018), Elements of Company Law, Sultan Chand & sons, New Delhi Dr. Sanjeev Gupta (2019), Company Law - Procedures and Compliances Bharat Law House, New Delhi. Avadesh Ojha, Amit Rani (2021), Company Law & Practice Tax Publishers 								
Reference Books:								
<ol style="list-style-type: none"> Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press. Kumar, A. (2019). Corporate Laws. New Delhi: Taxman Publication. 								
E-Resources:								
<ol style="list-style-type: none"> https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Feb-2 								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3	2	0	0	0	0	1	0	0	0	0
CO2	3	2	0	0	0	0	1	0	0	0	0

CO3	3	2	0	0	0	0	1	0	0	0	0
CO4	3	2	0	0	0	0	1	0	0	0	0
CO5	3	2	0	0	0	0	1	0	0	0	0
Total	15	10	0	0	0	0	5	0	0	0	0

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

		SEMESTER II					L	T	P	SS	C
COURSE CODE		XUM002					1	0	0	1	1
COURSE NAME		ENVIRONMENTAL STUDIES					L	T	P	SS	H
C: P: A		0.8:0.1:0.1					1	0	0	1	2
COURSE OUTCOMES:						Domain		Level			
CO1	<i>Describe</i> the significance of natural resources and <i>explain</i> anthropogenic impacts.					Cognitive		Remember Understand			
CO2	<i>Illustrate</i> the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.					Cognitive		Understand			
CO3	<i>Identify</i> the facts, consequences, preventive measures major pollutions and <i>recognize</i> the disaster phenomenon.					Cognitive Affective		Remember Receiving			
CO4	<i>Explain</i> the socio-economic, policy dynamics and <i>practice</i> the control measures of global issues for sustainable development.					Cognitive		Understand Analyse			
CO5	<i>Recognize</i> the impact of population and the concept various welfare programs, and <i>apply</i> the modern technology towards environmental protection.					Cognitive Psychomotor		Understand Apply			
UNIT - I NATURAL RESOURCES AND ENERGY									3+3		
World Environment Day and its need- Forest resources: Use, Deforestation- Water resources: Over-utilization of surface and ground water- Mineral resources: Environmental effects of mining- Food resources: Modern agriculture, Fertilizer-Pesticide problems, Water logging, Salinity-Energy sources: Renewable and Non-renewable energy sources; Alternate energy resources-Role Of individual in Conservation of Resources.											
UNIT - II ECOSYSTEMS AND BIODIVERSITY									3+3		
Structure and function of an ecosystem – Producers, consumers and decomposers – Biogeochemical cycles- Food chains, Food webs, Structure and Function of the Forest ecosystem and Aquatic ecosystem– Introduction to Biodiversity- Endemic, Extinct and Endangered species- Conservation of Biodiversity: In-situ and Ex-situ conservation.											
UNIT – III ENVIRONMENTAL POLLUTION									3+3		
Definition – Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management: Causes, effects and control measures of industrial wastes – Role of an individual in prevention of pollution – Pollution case studies											
UNIT – IV SOCIAL ISSUES AND THE ENVIRONMENT									3+3		
Rain water harvesting– Resettlement and Rehabilitation of people, Climate change, Global warming, Acid rain, Ozone layer depletion, Nuclear accidents and Holocaust – Environment Protection Act – Water Act – Wildlife Protection Act – Forest Conservation Act.											
UNIT – V HUMAN POPULATION AND THE ENVIRONMENT									3+3		
Population growth, Variation among nations - Population explosion - Environment and Human health- HIV / AIDS – Role of Information Technology in Environment and human health – Case studies.											
LECTURE		TUTORIALS			PRACTICALS			TOTAL			
30		0			-----			30			
TEXT BOOKS											

7.	Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, (2000).
8.	Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, K, (2003).
9.	Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, (2003).
10.	Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, (2006).
11.	Introduction to International disaster management, Butterworth Heinemann, (2006).
12.	Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, (2004).
REFERENCES	
7.	Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, (2009).
8.	Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, (2001).
9.	S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, (2012).
10.	Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, (2003).
11.	Sundar, Disaster Management, Sarup & Sons, New Delhi, (2007).
12.	G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, (2006).
WE RESOURCES	
14.	1. http://www.e-booksdirectory.com/details.php?ebook=10526
15.	https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science
16.	https://www.free-ebooks.net/ebook/What-is-Biodiversity
17.	https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4
18.	http://bookboon.com/en/pollution-prevention-and-control-ebook
19.	http://www.e-booksdirectory.com/details.php?ebook=8557
20.	http://www.e-booksdirectory.com/details.php?ebook=6804
21.	http://bookboon.com/en/atmospheric-pollution-ebook
22.	http://www.e-booksdirectory.com/details.php?ebook=3749
23.	http://www.e-booksdirectory.com/details.php?ebook=2604
24.	http://www.e-booksdirectory.com/details.php?ebook=2116
25.	http://www.e-booksdirectory.com/details.php?ebook=1026
26.	http://www.faadooengineers.com/threads/7894-Environmental-Science

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	2	0	0	0	0	0	0
CO2	0	0	0	0	2	0	0	0	0	0	0
CO3	0	0	0	0	2	0	0	0	0	0	0
CO4	0	0	0	0	2	0	0	0	0	0	0
CO5	0	0	0	0	2	0	0	0	0	0	0
Total	0	0	0	0	10	0	0	0	0	0	0

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1.Cog: RFind inverse of a matrix through determinant method.

CO2. Cog, A_pApply the Rules of differentiation

CO3.Cog: RFind Simple and compound interest. Rates of interest.

CO4.Cog: RFind Central Tendency and Standard deviation

CO5.Cog:RFind correlation and regression coefficients

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301	BUSINESS MATHEMATICS AND STATISTICS	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNIT	Content	Hours Allotted						
I	Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+6+0						
II	Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	12+6+0						
III	Basic Mathematics of Finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12+6+0						
IV	Univariate Analysis : Measures of Central Tendency including arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	12+6+0						
V	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	12+6+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>30Hours</td> <td>90 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	30Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30Hours	90 Hours						

TEXT BOOKS

- Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004).
- Gupta .S.C and Kapoor .V.K, "Fundamentals of Mathematical Statistics", 11th Extensively revised edition, Sultan Chand & Sons, (2007).

REFERENCES

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	0
CO2	1	1	2	0	0	0	0	0	0
CO3	0	0	0	0	1	0	1	0	1
CO4	1	1	1	0	1	0	1	1	1
CO5	1	1	1	0	1	0	1	1	1
Total	4	4	5	0	3	0	3	2	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

CORPORATE ACCOUNTING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, **Apply** the provisions of Companies Act for issue, forfeiture and reissue of shares.

CO2: Cog: Ap, **Prepare** final accounts of corporate entities.

CO3: Cog: Ap, **Construct** consolidated balance sheet of amalgamated company (merger and purchase method).

CO4: Cog: Ap, **Construct** consolidated balance sheet of holding company.

CO5: Cog: Ap, **Make use of** relevant schedules (New Format) to prepare final statement of accounts of banking company.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO302	CORPORATE ACCOUNTING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares - Redemption of preference shares. Issue and Redemption of Debentures. Minimum Alternate Tax- Basic provisions of MAT	12+6+0
II	Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.	12+6+0

	Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only							
III	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (CAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	12+6+0						
IV	Accounts of Holding Companies Minority Interest - Cost of Control - Elimination of Common transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Inter Company Investment excluded).	12+6+0						
V	Banking company Accounts : Rebate on Bills Discounted, Interest in doubtful Debts, Preparation of Profit and Loss Account (Form B of schedule III) and Balance Sheet with Relevant Schedules (Form A of schedule III - New Method) - Non Performing Assets. <i>Non-interest come</i> -significance in Indian <i>banking- accounting</i> .	12+6+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 hours</td> <td>30 hours</td> <td>90 hours</td> </tr> </table>	Lecture	Tutorial	Total	60 hours	30 hours	90 hours	
Lecture	Tutorial	Total						
60 hours	30 hours	90 hours						

Text Books

1. Gupta R.L. & Radhaswamy M. Corporate Accounting, Sultan Chand & Sons, New Delhi
2. Reddy T.S. & Murthy A. - Corporate Accounting - Margham Publications, Chennai.

Reference Books:

1. Shukla M.C & Grewal, T.S- Advanced Accounts – S.Chand& Co. Ltd, New Delhi
2. Jain & Narang - Advanced Accountancy, Kalyani Publishers.
3. Iyengar S.P. - Advanced Accounting, recent edition, Sultan Chand & Sons, New Delhi

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	1	0	1	0	1
CO2	2	2	0	1	0	0	1	1	1
CO3	1	2	0	0	2	1	1	0	0
CO4	1	2	0	0	2	1	1	0	0
CO5	2	2	0	0	0	0	1	1	0
Total	8	10	0	2	5	2	5	2	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

INCOME TAX AND TAX PLANNING-I

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, **Define** the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, **Make use of** Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, **Make use of** Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, **Make use of** Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, **Explain** tax planning related to salaries and property income.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO303	INCOME TAX AND TAX PLANNING-I	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Basic Concepts: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (4), gross total income, total income, agricultural Income Sec 10 (1), usual income, assessment year Sec 2 (9), previous year Sec (3), residential status Sec 5 & 6.	12+6+0
II	Income from Salaries (Sec 15, 16 and 17) - scope of salary income-allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17) and its valuation -Deduction from salary income : Sec 16 (ii) Sec 15(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG.	12+6+0
III	Income from House Property - Sec 23 to 27 of Income Tax Act.- computation of Annual value Sec 23, Deductions from annual Value	12+6+0
IV	Income from Capital Gains- Short term and Long term gains-Transfer of capital asset Sec 2 (47) - Certain transactions that do not constitute transfer Sec 47- Computation of capital gains- Capital gains under different circumstances-exemption of capital gains to different assesses Sec 54, 54B,54C, 54D, 54EC,54F, and 54G.	12+6+0
V	Tax Planning for salaries and property income. Tax Planning vs Tax Management - Tax Evasion - Tax Avoidance.	12+6+0
THEORY: 30% PROBLEMS:70%		

	Lecture	Tutorial	Total
	60 Hours	30 Hours	90 Hours
Text Book			
1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2017			
Reference Book			
1. T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication, Chennai. 2017			
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2017			
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2017			

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	0	0	0	1
CO2	2	2	1	0	2	1	1	0	1
CO3	2	2	1	0	2	1	1	0	1
CO4	2	2	1	1	1	1	1	0	1
CO5	2	2	1	1	1	2	1	0	1
Total	10	10	5	3	7	5	4	0	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

E-COMMERCE& E-GOVERNANCE

On the successful completion of this course students would able to

CO1.Cog:*Understand* the usage and applications of e-commerce business models

CO2. Cog, A_p*Apply*the dynamics of world wide web and internet

CO3.Cog: *RAdopt* theModels and methods of e–payment systems

CO4.Cog: *RFind* the procedures utilized in E-governance.

CO5.Cog:*RPropound* On-line Business Transactions and itsapplications

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO304	E-COMMERCE& E-GOVERNANCE	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	3	1	0	4

SYLLABUS

UNIT	Content	Hours
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		Allotted						
I	Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online-types of E-Commerce, e-commerce business models: Introduction, key elements of a business model and categorizing major E-commerce business models - forces behind e-commerce.	9+6+0						
II	Technology used in E-commerce: The dynamics of world wide web and internet- meaning- evolution and features- Designing -building and launching e-commerce website - a systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website	9+6+0						
III	E-payment System: Models and methods of e-payments: Debit Card, Credit Card, Smart cards, e-money - digital signatures; procedure, working and legal position, payment gateways, online banking - meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting - risks involved in e-payments.	9+6+0						
IV	E-governance: E-government, need of e-governance, e-assistance, e- democracy, e-administration, citizen services, e-procurement, Mobile government, Law and policies, IT Act, Right for Information Act, introduction to various TAX Payable, Purchase & Tender procedures and E-filing of Information.	9+6+0						
V	On-line Business Transactions: E-commerce applications in various industries - banking, insurance, payment of utility bills, online- marketing, e-tailing - popularity, benefits, problems and features- online services : financial, travel and career , auctions, online portal, online learning, publishing and entertainment- Onlineshopping	9+6+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Practical</td> <td>Total</td> </tr> <tr> <td>45 Hours</td> <td>30 hours</td> <td>75 Hours</td> </tr> </table>	Lecture	Practical	Total	45 Hours	30 hours	75 Hours	
Lecture	Practical	Total						
45 Hours	30 hours	75 Hours						

TEXT BOOKS

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. G. David Garson, *Public Information Technology and E-Governance: Managing the Virtual State* (Paperback)

REFERENCES

1. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
2. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
3. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
4. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
5. Sushila Madan, *E-Commerce*, Taxmann
6. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

Expected Skill	Assessment Tool Through Lab Practical
Make use of Information Technology	Applications of On-line Business Transactions

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	1	2	0	1	0	0
CO2	1	0	0	3	1	0	2	0	0
CO3	1	0	0	3	1	1	1	0	0
CO4	1	0	0	2	1	1	0	0	1
CO5	1	0	0	2	1	1	1	0	1
Total	5	0	0	11	6	3	5	0	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

Disaster Management

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XUM306	DISASTER MANAGEMENT	0	0	0	0
PREREQUISITIE S	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Disaster Management – University Mandatory Course Common Syllabus to all UG Programme

SEMESTER IV

INCOME TAX AND TAX PLANNING-II

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, *Make use of* Sec 29 to 37 provisions under Income Tax Act to ascertain taxable income from business or profession.

CO2: Cog:Ap, *Apply* Sec 56 to 59 provisions under Income Tax Act to calculate taxable income from residuary sources and clubbing (Sec 60 to 62&64) and set off and carry forward losses. (Sec 70 -80)

CO3: Cog: Ap, *Computation of* Gross Total Income by using Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDDB, 80E,80G provisions under Income Tax Act.

CO4: Cog:Ap, *Make use of* provisions under Income tax Act to compute taxable income of individual, firms and association of persons.

CO5: Cog: Ap, *Identify taxable* income of companies by using Income tax Act.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO401	INCOME TAX AND TAX PLANNING-II	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Income from Business or Profession- Basic Principles for arriving at business income –Method of accounting – scheme of business deductions specific deductions Sec 30, 31, 33AB, 35, 36 – specific disallowances Sec 40 under the Act- Deemed business profits chargeable to tax Sec 41 – undisclosed income - compulsory maintenance of account- Audit of accounts Sec 44AB– Cost of acquisition in certain cases under sec 43C-specific provisions for computing incomes on estimated basis under sec 44AD, 44AE.	12+6+0						
II	Income from residuary sources- Deductions in computing income under this head Sec 56 to 59. - Clubbing of income Sec 60, 61, 62, 64 - Deemed incomes Sec 68 and Sec 69 - Set off and carry forward of losses Sec 70 to 73 -Income Exempt from tax.	12+6+0						
III	Permissible deductions from Gross Total Income Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80DDE,80G - Rebates-Filing of Returns-E- Filing , Income Tax Authorities Sec 139 (1), 4A, 4B, 4C. Sec 139(1A), 139 93), 139 (4) 139 (5), 139 (9).	12+6+0						
IV	Assessment of individual's total income - Assessment of firms Sec 184 and Sec 185 and association of persons.Alternate Minimum Tax- Basic provisions relating to applicability of the AMT to different taxpayers	12+6+0						
V	Taxation of Companies - Domestic Company- Foreign Company- Minimum alternate Tax Sec 115JB- Tax on distributed profits of Domestic companies- Tax provisions for Limited Liability Partnerships. Tax planning for Business Income. (simple problems)	12+6+0						
	THEORY: 40% PROBLEMS:60%							
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>30 hours</td> <td>90 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	30 hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 hours	90 Hours						

Text Book

1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann

Publications Pvt. Ltd, New Delhi. 2017

Reference Book

1. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai. 2017.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2017
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra. 2017

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	1	2	0	1
CO2	1	2	1	1	1	1	1	1	1
CO3	2	2	2	2	0	1	1	1	0
CO4	2	2	2	1	0	1	2	0	1
CO5	2	2	2	1	0	1	1	1	1
Total	5	5	3	5	2	5	7	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: U, **Explain** the importance of human resources in an organization.

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe** identifying the training need, implementation, monitoring and assessment procedures of training

CO4: Cog: (U), **Understanding** the importance of Performance appraisal system.

CO5: Cog: U, **State** the significance of compensation for employee and grievance redresses.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO402	HUMAN RESOURCE MANAGEMENT	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
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I	Human Resource Management: HRD: concept and evolution, organization of HR Department, Role, Status and competencies of HR manager, HR Policies.	15+3+0						
II	Acquisition of Human Resource: Human Resource Planning- quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – concept and process; test and interview; placement- Induction.	15+3+0						
III	Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	15+3+0						
IV	Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.	15+3+0						
V	Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and dressal. Human Resource Information System; Downsizing; VRS; Empowerment, workforce diversity.	15+3+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 Hours</td> <td>90 Hours</td> </tr> </table>	Lecture	Tutorial	Total	75 Hours	15 Hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 Hours	90 Hours						

Test Books

1. Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.

Reference Books

1. Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.

2. Decenzo, D.A. and S.P. Robbins, "Personnel/Human Resource Management", Prentice Hall of India, New Delhi.

3. C.B. Gupta, Human Resource management Sultan Chand & Sons, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0

Total	5	1	5	2	3	2	4	5	4
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0 – No relation 1- Low relation 2- Medium relation 3 – High relation

FINANCIAL MANAGEMENT

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Explain* time value, risk, and return concepts.

CO2: Cog: Ap, *Apply* techniques for estimating the cost of capital and *understand* sources of finance.

CO3: Cog: Ap, *Construct* the management corporate leverage and capital structure.

CO4: Cog: Ap, *Identify* Working capital requirement.

CO5: Cog: U, *Apply* Long term investment decisions.

IV SEMESTER					
COURSE CODE	COURSE NAME	Category			
XCO403	FINANCIAL MANAGEMENT	L	T	P	C
		4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization – Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12+6+0
II	Sources of Finance and Cost of Capital- Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital	12+6+0
III	Leverage and Capital Structure Theories: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12+6+0
IV	Working Capital Management – Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working Capital – Cash management – receivable management	12+6+0

V	Long term investment decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.	12+6+0						
	(Weightage of Marks:(Problem – 80%, Theory – 20%))							
	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;">Lecture</td> <td style="text-align: center;">Tutorial</td> <td style="text-align: center;">Total</td> </tr> <tr> <td style="text-align: center;">50 Hours</td> <td style="text-align: center;">30 hours</td> <td style="text-align: center;">90 hours</td> </tr> </table>	Lecture	Tutorial	Total	50 Hours	30 hours	90 hours	
Lecture	Tutorial	Total						
50 Hours	30 hours	90 hours						
TEXT BOOKS								
1. Prasanna.Chandra, Financial Management, TMH, New Delhi.								
2.M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.								
REFERENCE BOOKS:								
1. Sharma and Guptha, Financial Management, Kalyani Publishers.								
2.I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.								

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	0	1	0	1	0	1
CO2	2	1	0	0	1	0	1	0	1
CO3	1	1	0	0	1	0	1	0	1
CO4	1	0	1	0	0	0	0	0	1
CO5	1	0	1	0	1	0	0	0	0
Total	7	3	3	0	4	0	3	0	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ENTREPRENEURSHIP FOR MODERN BUSINESS

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth

CO2: Cog, U, **Explain** contemporary role models in Indian business

CO3: Cog, U, **Explain** role of Public and private system of stimulation

CO4: Cog, U, **Understand** theSignificance of writing the business plan/ project proposal.

CO5: Cog, U, **Describe** the possibilities ofMobilising resources for start-up.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO404	ENTREPRENEURSHIP FOR	2	2	0	4

	MODERN BUSINESS				
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	2	2	0	4

SYLLABUS

UNITS	CONTENT	Hours Allotted										
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, chnopreneurship, cultural entrepreneurship, international entrepreneurship, etpreneurship, ecopreneurship, and social entrepreneurship	10										
II	Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups and role of business houses and family business in dia; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its solution	15										
III	Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	10										
IV	Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control-preparation of project report (various aspects of the project report such as size of investment- nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions	15										
V	Mobilising Resources: Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	10										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;"></td> <td style="width: 16.6%; text-align: center;">Lecture</td> <td style="width: 16.6%; text-align: center;">Tutorial</td> <td style="width: 16.6%; text-align: center;">Total</td> <td style="width: 16.6%;"></td> </tr> <tr> <td></td> <td style="text-align: center;">30 Hours</td> <td style="text-align: center;">30 Hours</td> <td style="text-align: center;">60 Hours</td> <td></td> </tr> </table>		Lecture	Tutorial	Total			30 Hours	30 Hours	60 Hours		
	Lecture	Tutorial	Total									
	30 Hours	30 Hours	60 Hours									

Text Books

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education.

References:

1. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
2. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
3. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
4. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi:

Prentice-Hall of India. ISBN-81-203-1690-8.

Expected Skills	Assessment Tool
	Through Group Mini Project
1. Effective communication—including written skills	writing the business plan/ project proposal
2. Team work- the ability to work with members	preparation of project report

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	2	1	1	0	0	1	0
CO2	0	0	0	0	1	0	1	1	1
CO3	1	0	1	0	0	0	1	1	1
CO4	1	0	1	1	1	1	1	1	1
CO5	1	0	1	0	1	0		1	1
Total	5	0	5	2	4	1	3	5	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER - V

PRACTICAL COST ACCOUNTING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, Understanding various elements of cost and costing techniques of valuation of cost .

CO2: Cog: U, **Outline** the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Application** costing techniques for contract work and process industry.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO501	PRACTICAL COST ACCOUNTING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Center and Profit Centre.	12+6+0
II	Material Purchase and Control - Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock, Just-in Time and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	12+6+0
III	Labour Cost Control – Labour Turnover : Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives : Time and Piece Rate - Taylor’s Merricks and Gantt’s Task - Premium Bonus System - Halsey, Rowan and Emerson’s Plans. Calculation of Earnings of Workers.	12+6+0
IV	Overheads - Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate. Contract Costing: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract Contract Account.	12+6+0
V	Process Costing: Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation When There is Only Closing WIP With or Without Process Loss. Book Keeping in Cost Accounting: Integral and non-integral systems - Reconciliation of cost and financial accounts	12+6+0

Lecture	Tutorial	Total
60 Hours	30 hours	90 Hours

(Weightage of Marks, problems 70%, theory 30%)

Text Books

1. S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi
2. T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai

Reference Books

1. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.
2. S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi

3. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
 4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	1
CO2	1	0	2	1	0	0	1	1	1
CO3	1	0	2	1	0	0	1	1	1
CO4	1	0	2	1	0	0	1	1	1
CO5	1	0	2	1	0	0	1	1	1
Total	5	1	10	4	0	0	4	4	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER – V						
COURSE CODE	COURSE NAME	Category				
		L	T	P	C	
XCO504	INTERNSHIP PROGRAMME	0	0	0	2	
C:P:A	1.5:0:0.5	0	0	0	2	

CO1: Cog (U) *Relate* classroom theory with workplace practice

CO2: Affective (Respond) *Comply with* Factory discipline, management and business practices.

CO3: Affective (Value) *demonstrates teamwork* and time management.

CO4: Psychomotor (Perception,Set)*Describe* and*Display* hands-on experience on practical skills obtained during the programme.

CO5: Cog (E)*Summarize* the tasks and activities done by technical documents and oral presentations.

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	0	0	0	0	0	0
CO2	0	0	0	0	1	3	0	1	0

CO3	0	0	0	0	0	0	1	1	1
CO4	0	0	1	2	0	0	0	1	2
CO5	0	0	0	0	0	0	3	0	1
Total	2	0	1	2	1	3	4	3	6

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER - VI

PRINCIPLES AND PRACTICES OF AUDITING

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1: Cog, U, **Explain** the types of audit and objectives of audit.

CO2: Cog, U, **Summarize** audit planning and conduct of audit.

CO3: Cog, U, **Explain** Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, **Explain** the Qualification, Rights, Duties, and Liabilities. Professional Ethics of an auditor

CO5: Cog, U, **Summarize** audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER VI					
COURSE CODE	COURSE NAME	L	T	P	C
XCO601	PRINCIPLES AND PRACTICES OF AUDITING	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Auditing: Introduction, Meaning, Objectives, Basic Principles and techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and Verification of Assets & Liabilities- Vouching of cash transactions- Vouching of Trading Transaction	15
II	Audit of Companies: Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and duties Auditor's Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013	15
III	Company Auditor: Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.	15
IV	Audit Report -characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.	15

V	Special Areas of Audit: Special features of Cost audit, Tax audit, and management audit-Recent Trends in Auditing: Basic considerations of audit EDP Environment; Computer aided-audit techniques and tools; Auditing standards	15		
		Lecture	Tutorial	Total
		75 Hours	15 Hours	90 Hours

Text Book

1. B.L.Tandon , Practical Auditing. S Chand Pvt., Ltd.

2. DinkarPagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi

Reference Books

1. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra

2. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	0	1	2	2	2	1
CO2	2	1	0	0	0	2	2	1	1
CO3	2	0	1	0	1	2	1	2	1
CO4	0	0	0	0	0	2	1	1	1
CO5	0	0	0	1	1	1	1	2	1
Total	7	3	3	1	3	9	7	8	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

VI SEMESTER					
SUB CODE	SUBJECT NAME	L	T	P	C
XCO604	PROJECT	0	0	0	6
C:P:A		L	T	P	H
		0	0	0	8

DSE-1

BANKING LAWS AND PRACTICES

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Explain* the structure, functions and modern banking services.

CO2: Cog: U, *Outline* bank deposits, lending and role of RBI in credit control.

CO3: Cog: U, *Summarize* bank management and negotiable instruments.

CO4: Cog: U, *Explain* the banker and customer's relationship under Banking Regulation Act.

CO5: Cog: U, *Summarize* the role of paying banker and collecting banker.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCO502A	BANKING LAWS AND PRACTICES	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5.5:0:0.5	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Introduction to Banking: Brief history of banking in India- Laws affecting banking. - Different types of Banks and functions. Distinction between NBFC and Banks - Bank Deposits and Lending: Different types of deposits accepted by banks –Bank Lending-types-Loans, Overdraft and Cash credits-Concept of 'loan creates deposits' – limitation of lending	15						
II	Bank Management (Statutory Regulations): Demand and Time Liabilities and Reserve Ratios- Tier system of Capital- Basel Committee norms- Non-performing Assets- Negotiable Instruments -meaning – characteristics of negotiable instruments – Cheque - bill of exchange and promissory note and unaccepted instruments- quasi negotiable instruments-relevant sections of the Negotiable Instruments Act – Endorsements - case laws	15						
III	Banker & Customer: meaning -relevant provisions of Banking Regulations Act – Relationships between-general and special -rights and duties of banker and customer- cessation of relationship-types of account holders-and account opening- special considerations in opening and operating of accounts of individuals-firms-HUF- trusts-clubs-receivers-companies; minors and solvency of the customer-Non Resident accounts.	15						
IV	Meaning of paying banker – duty of a paying banker- payment in due course grounds for dishonor of Cheques- stop payment and garnishee order- protection to a paying banker - conditions to be satisfied- marking of Cheques. Meaning of Collecting Banker – duties of collecting banker- liability for Conversion Holder, Holder in due course and Holder for value – privileges of a holder in Due Course-protection to a collecting banker under the Negotiable Instruments Act.	15						
V	SARFAESI Act :Enforcement of Security Interest and Recovery of Debts Laws and miscellaneous Provisions- non funded advances guarantees and letter of credits – securities for a loans-working capital facilities –margin money and drawing power-export credits (brief)-RBI role in control of banking operations-credit control techniques	15						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						

Text Books

1. Tanna M.L revised by C.R. Datta & S.K. Kataria: Banking Law and Practice, Wadhwa & Company, Nagpur
2. K.P.M. Sundhram and P.N. Varshney Banking Theory, Law and Practice, S.Chand, Recent

ditions

References Books

1. Sheldon H.P: Practice and Law of Banking. Recent editions
2. R.K. Gupta BANKING Law and Practice in 3 Vols.Modern Law Publications.

INVESTMENT AND PORTFOLIO MANAGEMENT

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Summarize* the basic principles of investment

CO2: Cog: U, *Explain* the important types of securities and the methods of its valuation

CO3: Cog: U, *Describe* the Approaches to Equity Analysis

CO4: Cog: U, *Explain* the importance Portfolio Risk and Return

CO5: Cog: U, *Explain* the importance of Investor Protection

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO502B	INVESTMENT AND PORTFOLIO MANAGEMENT	5	1	0	6
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	The Investment Environment: The investment decision process, Types of investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of taxes and Inflation on return.	15
II	Fixed Income Securities Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating	15
III	Approaches to Equity Analysis: Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis- dividend capitalisation models, and price-earnings multiple approach to equity valuation.	15
IV	Portfolio Analysis and Financial Derivatives Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India	15
V	Investor Protection: Role of SEBI and stock exchanges in investor protection; investor grievances and their redressal system, insider trading, investors' awareness and activism	15

		Lecture	Tutorial	Total		
		75 Hours	15 hours	90 Hours		

Text Books

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education

References Books

1. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
2. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
3. Mayo, *An Introduction to Investment*, Cengage Learning.

INDIAN ECONOMY-PERFORMANCES & POLICIES

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, **Explain** the problems of poverty, unemployment and inflation in India

CO2: Cog: U, **Outline** the importance of agriculture and industry in India

CO3: Cog: U, **Summarize** Planning of Indian economy

CO4: Cog: U, **Interpret** monetary and fiscal policies

CO5: Cog: U, **Explain** Balance of Payments & the global markets.

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO502C	INDIAN ECONOMY- PERFORMANCES & POLICIES	5	1	0	6
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	Content	Hours Allotted
I	Basic Issues in Economic Development Concept and Measures of Development and Underdevelopment; Human development- National Income-methods & trends, Poverty, unemployment	15

	inflation—causes, effects, remedies, trends			
II	Basic Features of the Indian Economy at Independence Composition of national income and occupational structure, the agrarian and industrial Structure. Agricultural role in Indian Economy; Industry importance - Role of Small Scale Industry – Prevailing policies	15		
III	Policy Regimes: Planning in India-Objectives, Strategy; Broad achievements and failures; Current Five Year Plan – Targets and performances- Economic Reforms since 1991	15		
IV	Growth, Development and Structural Change: Monetary and Fiscal policies; Recent Economic policies in India (After 1991)- The Institutional framework	15		
V	Foreign Trade and Balance of Payments: Position, Problems and measures to improve balance of payments - India in the Global Market. Functions of IMF, IBRD and WTO.	15		
			Lecture	Tutorial
			75 Hours	15 hours
				Total
				90 Hours

TEXT BOOKS

1. Dutt and Sundaram : Indian Economy S. Chand Publishing, New Delhi, 2004
2. Mishra and Puri, *Indian Economy*, Himalaya Publishing House

REFERENCES

1. Sankaran S., “Indian Economy”, Margham Publishers, Chennai, 2009
2. Sankaran S., “Indian Economy – Problems, Policies and Development”, Margham Publications, Chennai, 2003.
3. P.C. Jain, “Indian Economic problems”, Chaltariya Pub. House, Allahabad, 1965
4. Bright Singh D., “Economics of Development”, Asia Publishing House, Mumbai, 1966
5. Jhingan M.L., “Economics of Development and planning”, Konark Publishers Pvt. Ltd., 1992
6. Prami Chandhury, “The Indian Economy, Poverty and Development”, Vikas Publishing House, New Delhi, 1996
7. VelayudhamTk, “Foreign Trade, Theory & Practice”, A.H. Wheeler & Co. Pvt. Ltd., Allahabad, 1998

DSE-2

CORPORATE TAX PLANNING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, **Explain** the Corporate tax structure in India.

CO2: Cog: U, **Outline** Tax planning with reference to financial management decision.

CO3: Cog: U, **Summarize** Tax planning with reference to specific management decisions.

CO4: Cog: U, **Explain** the Special provisions relating to non-residents.

CO5: Cog: U, **Summarize** the tax Planning with reference to Business Restructuring.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCO503A	CORPORATE TAX PLANNING	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Introduction: Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits	15						
II	Tax Planning-1: Tax planning with reference to setting up of a new business: Vocational aspect, nature of business-form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including preferred dividend and bonus shares- Tax planning with reference to sale of intangible research assets	15						
III	Tax Planning-2: Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to employees' remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation	15						
IV	Special provisions relating to non-residents: Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing Agreement	15						
V	Tax Planning with reference to Business Restructuring: Amalgamation, merger- Slump sale- Conversion of sole proprietary concern/partnership firm to company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies	15						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						

Text Books

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.

References Books

1. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
2. D.P. Mittal, *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.

3. IAS – 12 and AS – 22.
4. T.P. Ghosh, *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.

ADVERTISING

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Summarize** to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

CO2: Cog:U, **Explain** Major media types and their characteristics

CO3: Cog:U, **Demonstrate** and Preparing ads for different media

CO4: Cog (U): Psy (Set), **Outline** the Evaluation of communication and sales effects

CO5: Cog:U, **Explain** the methods of selection of suitable advertising agency.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCO503B	ADVERTISING	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Introduction: Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods	15						
II	Media Decisions: Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices	15						
III	Message Development; Advertising appeals, Advertising copy and elements, Preparing ads for different media	15						
IV	Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre- and Post-testing techniques	15						
V	Advertising Agency: Role, types and selection of advertising agency- Social, ethical and legal aspects of advertising in India. <table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse; text-align: center;"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	15
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						

Text Book

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press

Books for References

- 1 Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.
2. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
3. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
4. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
5. JaishreeJethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012

MARKETING PRACTICES

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, **Summarize** the concept of marketing, marketing mix, marketing environment and micro and macro marketing

CO2: Cog:U, **Explain** the meaning of product, product planning and development, product life cycle and branding

CO3: Cog:U, **Demonstrate** the concept of pricing and factors affecting pricing

CO4: Cog (U): Psy (Set), **Outline** the elements of promotional mix and CRM

CO5: Cog:U, Explain channels of distribution and supply chain management.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCO503C	MARKETING PRACTICES	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, technological, Natural, Socio-Cultural and Legal).	15
II	Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour. Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation, market segmentation.	15
III	Product:- Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labeling, Standardization - ISO Series and GMARK Pricing: Meaning - objectives - Factors affecting pricing - methods and types of pricing.	15
IV	Promotion: Meaning - Need - Promotional Mix- Advertising - Sales	15

	omotion Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relationship Management).							
V	Channels of distribution: Meaning - Wholesalers and Retailers - Supply Chain Management - Retail Marketing - Meaning- Features. Physical distribution - Meaning - Objectives - Transportation - Storage and Warehousing.	15						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						
Text Book								
1. R.S.N. Pillai & Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011.								
Books for References								
1. Rajan Nair, N., Sanjith R. Nair - Marketing - Sultan Chand & Sons, New Delhi, 2010.								
2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010.								
3. Stanton William, I.S. and Charles Futrell - Fundamentals of Marketing - Mc Graw Hill Book Co., 2000.								
4. Monga & Shalini Anand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.								

DSE-3

FINANCIAL MARKETS AND FINANCIAL SERVICES

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Summarize* Financial system and economic development

CO2: Cog: U, *Outline* Money market and Capital Markets-functions

CO3: Cog: U *Explain* Functions of Depository and non-depository institutions in India

CO4: Cog, U: *Describe* Role of Non-banking financial companies

CO5: Cog, U: *Describe* the Regulatory framework relating to merchant banking in India

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO602A	FINANCIAL MARKETS AND FINANCIAL SERVICES	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	An Introduction to Financial System and its Components Financial markets and institutions. Financial intermediation. Flow of funds matrix.	15

	financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.							
II	Financial Markets: Primary market and Secondary Market- Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview. Capital Markets-functions, organization and instruments.	15						
III	Indian debt market; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market-primary and secondary markets; Role of stock exchanges in India.	15						
IV	Financial Institutions Depository and non-depository institutions, commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India- Non-banking financial companies (NBFCs) in India	15						
V	Financial Services Overview of financial services industry: Merchant banking – pre and post issue management-underwriting. Regulatory framework relating to merchant banking in India- Consumer and housing finance; Venture capital finance; factoring services- Credit rating; Financial counseling	15						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						

Text Books

1. Bhole, L.M., *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company
2. Khan, M.Y., *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House

Reference Books

1. Sharma, G.L., and Y.P. Singh eds. *Contemporary Issues in Finance and Taxation*. Academic Foundation, Delhi
2. Khan and Jain, *Financial Services*, Tata McGraw Hill
3. Singh, J.K., *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
4. Annual Reports of Major Financial Institutions in India.

ACCOUNTING FOR DECISION MAKING

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog (Ap): Psy(Set): **Make use of** ratio analysis and **interpret** it.

CO2: Cog (Ap): **Construct** cash flow statement as per AS 3

CO3: Cog (Ap): **Utilize** Marginal costing technique for decision making.

CO4: Cog (Ap): **Construct** cash budget.

CO5: Cog (An): **Application** of standard costing technique to analyze variance in Material, Labour, overhead and Sales cost.

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO602B	ACCOUNTING FOR DECISION MAKING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Management Accounting-Meaning-Scope- Importance and Limitations-analysis and Interpretation of Financial Statements-Nature-Types of Financial analysis-Methods-Techniques of Financial Analysis-Comparative statements, Common Size statement and Trend Analysis – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios. Interpretation, Benefits and Limitations.	12+6+0						
II	Fund Flow: Concept of Funds, sources and uses of funds (theory only).Cash flow-Utility of Cash Flow statement-construction of cash flow statement as per AS 3.	12+6+0						
III	Marginal costing – characteristics – advantages – limitations- cost – volume – profit analysis- important concept- break even analysis and break-even point – Part – advantages – disadvantages- applications.	12+6+0						
IV	Budgets and Budgetary Control- Meaning-objectives-advantages-limitations-Installations of Budgetary control system-Classifications of budgets based on Time, Functions and Flexibility	12+6+0						
V	Costing and Variance Analysis: Meaning of Standard cost-significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances.	12+6+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>30 hours</td> <td>90 Hours</td> </tr> </tbody> </table> <p>(Weightage of Marks, problems 80%, theory 20%)</p>	Lecture	Tutorial	Total	60 Hours	30 hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 hours	90 Hours						

Text Book

1..Dr. S.N.Maheswari, Principles of Management Accounting, Sultan Chand Publication, New Delhi.

Reference Books

- 1..Khan and Jain, Management Accounting, Tata McGraw Hill Publication
2. R.K.Sharma and Shashi.K.Gupta, Management Accounting, Kalyani publication
3. HingoraniRamanathan and Grewal, - Management Accounting, Sultan Chand & sons publication.

INTERNATIONAL BUSINESS

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Summarize* Globalisation and its importance in world economy.

CO2: Cog: U, *Outline* tariff and non-tariff measures

CO3: Cog: U *Explain* Powers and Functions of *International Organizations and*

Arrangements CO4: Cog, U: *Describe* Role of IT in international business

CO5: Cog, U: *Describe* the Measures for promoting foreign investments into India

SEMESTER VI					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO602C	INTERNATIONAL BUSINESS	5	1	0	6
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	Content	Hours Allotted
I	Introduction to International Business: Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments	15
II	Theories of International Trade: an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Absolute Cost Advantage and Comparative Cost Advantage- Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.	15
III	International Organizations and Arrangements: WTO – IBRD, IMF Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).	15
IV	Organisational structure for international business operations; International business Negotiations- Developments and Issues in	15

	International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.							
V	Foreign Trade Promotion Measures and Organizations in India; Special Economic zones-(SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.	15						
	<table border="1"> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> <tr> <td>75 Hours</td> <td>15 hours</td> <td>90 Hours</td> </tr> </table>	Lecture	Tutorial	Total	75 Hours	15 hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 hours	90 Hours						

TEXT

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education

REFERENCE

1. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
2. Sumati Varma, *International Business*, Pearson Education.
3. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
4. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
5. Bennett, Roger. *International Business*. Pearson Education.

DSE-4

BUSINESS RESEARCH METHODS

COURSE OUTCOMES

On the successful completion of this course students would able to

- CO1: Cog: U, **Summarize** Meaning of research, Scope of Business Research and Purpose of Research.
- CO2: Cog: U, **Outline** Selection of Basic Research Methods
- CO3: Cog: U **Explain** the application of Measurement Scales
- CO4: Cog, U: **Describe** the methods of Testing of Hypothesis
- CO5: Cog, U: **Summarize** the consequences of effective Report Preparation

SEMESTER VI		
COURSE CODE	COURSE NAME	Category

		L	T	P	Credits
XCO603A	BUSINESS RESEARCH METHODS	5	1	0	6
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	Content	Hours Allotted		
I	Introduction : Meaning of research; Scope of Business Research; Purpose of research – Exploration, Description Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception -Construct, Attributes, variables, and Hypotheses	15		
II	Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research Methods- FieldStudy, Laboratory Study, Survey method, Observational Method, Existing Data Based Research-Longitudinal studies, Panel Studies	15		
III	Measurement: Definition; Designing and writing items; Uni-dimensional and multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential Scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources	15		
IV	Measurement and Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other non-parametric tests Testing the assumptions of Classical Normal Linear Regression	15		
V	Report Preparation Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification	15		
	Lecture	Tutorial	Total	
	75 Hours	15 hours	90Hours	

TEXT

1. C. R. Kothari (2014) "Research Methodology: Methods & Techniques" (Revised Edition), New Age International Publishers, New Delhi.
2. Hancock, D. R., & Algozzine, R. (2011). *Doing case study research: A practical guide for beginning researchers*. New York, NY

REFERENCE

1. Gopal M. A An Introduction to Research Procedure in Social Sciences Asia Publishing house – Bombay. 2013
2. Babbie, E.R. (2010). *The practice of social research*. Belmont, CA: Wadsworth.

CONSUMER AFFAIRS AND CUSTOMER CARE

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Understand** the Conceptual Framework Consumer and Markets.

CO2: Cog: U, **Describe** Organizational set-up under the Consumer Protection Act

CO3: Cog: U **Explain** Procedure for filing and hearing of a complaint

CO4: Cog, U: **Describe** various Industry Regulators and Consumer Complaint Redress Mechanism

CO5: Cog, U: **Enlighten** Formation of consumer organizations and their role in consumer protection

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO603B	CONSUMER AFFAIRS AND CUSTOMER CARE	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Conceptual Framework Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging- Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances complaint- Consumer Complaining Behaviour	15
II	The Consumer Protection Act, 1986 (CPA) Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service spurious goods and services, unfair trade practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils -Adjudicatory Bodies: District Forums, State Commissions, National Commission: Composition, Powers, and Jurisdiction (Economic and Territorial), Role of Supreme Court under the CPA.	15
III	Grievance Redress Mechanism under the Consumer Protection Act, 1986: Complaints: Grounds of filing a complaint-Limitation period;-Procedure for filing and hearing of a complaint -Disposal of cases- Relief/Remedy to be	15

	provided;-Temporary Injunction -Enforcement of order- Appeal- frivolous and vexatious complaints; Offences and penalties.	
IV	Industry Regulators and Consumer Complaint Redress Mechanism i. Banking: RBI and Banking Ombudsman ii. Insurance: IRDA and Insurance Ombudsman iii. Telecommunication: TRAI iv. Food Products: FSSAI (an overview) v. Electricity Supply: Electricity Regulatory Commission vi. Advertising: ASCI	15
V	Consumer Protection in India: Consumer Movement in India- Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer- Protection in India, National Consumer Helpline, Citizens Charter, Product testing-Quality and Standardization	15
	Lecture	Tutorial
	75 Hours	15 hours
	Total	
	90 Hours	

Text Books

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs*” (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.

References:

1. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
2. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
3. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany. 263 pp.
4. Empowering Consumers e-book, www.consumeraffairs.nic.in
5. ebook, www.bis.org
6. *The Consumer Protection Act, 1986*

INDUSTRIAL RELATIONS AND LABOUR LAWS

COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: U, **Describe** the Concept of Industrial Relations

CO2: Cog: U, **Outline** the Factors Affecting Growth of Trade Unions in India

CO3: Cog: U, **Classify** different types of Collective Bargaining and Workers' Participation in Management

CO4: Cog: U, **Explain** strategies of Discipline and Grievance Redressal

CO5: Cog: U, **Describe** the Powers and Duties of Industrial Dispute Authorities

VI SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO603C	INDUSTRIAL RELATIONS AND LABOUR LAWS	5	1	1	6

PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	Industrial Relations (IR) Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR	15						
II	Trade Union Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926	15						
III	Collective Bargaining and Workers' Participation in Management Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India- Functions and role of Trade Unions in collective bargaining; Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils	15						
IV	Discipline and Grievance Redressal Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance Redressal machinery in India.	15						
V	The Industrial Disputes Act, 1947: Definitions of Industry, workman, and Industrial Dispute Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs- Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages	15						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>75 Hours</td> <td>15 Hours</td> <td>90 Hours</td> </tr> </table>	Lecture	Tutorial	Total	75 Hours	15 Hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 Hours	90 Hours						

Text book:

1. PK Padhi, *Industrial Relations and Labour Law*, PHI Learning
2. Arun Monappa, *Industrial Relations and Labour Law*, McGraw Hill Education.

Reference Books:

1. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House
2. C.S Venkata Ratnam, *Industrial Relations*, Oxford University Press
3. P.L. Malik's *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company
4. JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd

Minor Courses:

GST MODEL

COURSE OUTCOMES:

On the successful completion of this course students would be able to

CO1: Cog(U): Explain the dual GST Model.

CO2: Cog(U): Summarize the Input Tax Credit and Payment of Tax.

SEMESTER IV					
		Category			
COURSE CODE	COURSE NAME	L	T	P	C
XCO405	GST MODEL***	0	0	0	0
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

*** Minor Course- Carries Extra Credit – not mandatory

SYLLABUS

UNIT	Content	Hours Allotted						
I	a. Dual GST Model b. Applicability of GST c. Administration d. Levy and Collection of Tax e. Registration f. Time, Value and Place of Supply	8						
II	a. Input Tax Credit b. Tax Invoice, Credit and Debit Note c. Payment of Tax d. Accounts, Records and Returns e. Assessment and Audit f. Electronic Commerce	7						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Lecture</th> <th style="text-align: center;">Tutorial</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">15 Hours</td> <td style="text-align: center;">-</td> <td style="text-align: center;">15Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	15 Hours	-	15Hours	
Lecture	Tutorial	Total						
15 Hours	-	15Hours						
Text Book								

3. Abhishek, “Goods and Service Tax – New Face of Indirect Taxes in India, “Govt.of India Edn, 2nd Edition, April 2009.
4. Sharma. K.K. “ A Guide on Goods and Service Tax – An Introductory Study”, Sterling House, New Delhi.

PERT and CPM

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1: Cog(U): Construction of Network and obtaining Critical Path.

CO2: Cog(U): Determine of Floats.

SEMESTER VI					
		Category			
COURSE CODE	COURSE NAME	L	T	P	C
XCO505	PERT and CPM	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	Content	Hours Allotted						
I	Construction of Network – Rules & Precautions – C.P.M. & P.E.R.T Networks. Obtaining of Critical Path. Time estimates for activities. Probability of completion of project.	8						
II	Construction of Network – Determination of floats (total, free, dependent & interfering) Crashing of Simple Networks.	7						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Lecture</td> <td style="width: 33%;">Tutorial</td> <td style="width: 33%;">Total</td> </tr> <tr> <td style="text-align: center;">15 Hours</td> <td style="text-align: center;">0</td> <td style="text-align: center;">15Hours</td> </tr> </table>	Lecture	Tutorial	Total	15 Hours	0	15Hours	
Lecture	Tutorial	Total						
15 Hours	0	15Hours						

Text Book

2. Operations Research Techniques for Management 7th Edition, Kapoor V.K., Sultan Chand & Sons.
3. Operation Research – Gupta & Sharma, National Publishers, New Delhi.

***** Minor Course- Carries Extra Credit**

CYBER LAWS

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1: Cog(U): Discuss the Category and types of Cyber Crimes

CO2: Cog(U): Explain the Provisions relate to Cyber Law under IT Act 2000

SEMESTER IV						
		Category				
COURSE CODE	COURSE NAME	L	T	P	C	
XCO605	CYBER LAWS***	1	0	0	1	
PREREQUISITES	NIL	L	T	P	H	
C:P:A	1:0:0	1	0	0	1	

SYLLABUS

UNIT	Content	Hours Allotted
I	Cyber Regulations – Cybercrimes – categories – person, property, government – types – stalking, harassment, threats, security & privacy issues	8
II	Scope of cyber laws, - Provisions under IT Act 2000, cyber related provisions under IPC	7
	Lecture	
	Tutorial	
	Total	
	15 Hours	15Hours

Text Book

- IT Act 2000,
- Rohas Nagpal, IPR & Cyberspace – Indian Perspective

*** Minor Course- Carries Extra Credit

GENERIC ELECTIVE (OPEN ELECTIVES)

COURSE OUTCOMES

CO1: Cog: U, Ap, *Describe* double entry book keeping system

CO2: Cog, Ap, *Prepare* subsidiary books.

CO3: Cog, Ap, *Construct* trail balance and Bank reconciliation statement.

CO4: Cog, Ap, *Prepare* financial statement.

CO5: Cog, Ap. *Find out* ROI.

II SEMESTER						
COURSE CODE	COURSE NAME	L	T	P	C	
XCOOE1	PRACTICAL ACCOUNTING	3	0	0	3	
PREREQUISITES	NIL	L	T	P	H	
C:P:A	2.5:0:0.5	3	0	0	3	

SYLLABUS

UNITS	CONTENT			Hours Allotted	
I	Basic Accounting Concepts-Kinds of Accounts-Financial Accounting Management Accounting-Double Entry Book Keeping- Rules of Debit and Credit-Preparation of Journal and Ledger Accounts Problems.			9	
II	Subsidiary Books-Cash book-types of cash book-problems-purchase book-sales book-sales return-purchase return books-Journal proper.			9	
III	Trial Balance-Errors-types of errors-Rectification of errors-problems-bank reconciliation statement-problems.			9	
IV	Financial Statements- Manufacturing, Trading and Profit & Loss account-Balance Sheetproblems with simple adjustments			9	
V	Ratio analysis for investment decision – ROI – limitations of ROI - return on share holders' fund- return on equity shareholders' fund- return on total assets – earning per share – Price earnings ratio.			9	
		Lecture	Tutorial	Total	
		45Hours		45 Hours	
Text Book					
1. T.S.Reddy and A.Moorthy- Financial Accounting - Margham Publications, Chennai, 2010.					
2. Khan & Jain - Management Accounting - Tata McGraw - Hill, New Delhi.2010.					
Reference Book					
1. Jain &Narang - Advanced accounting - Alkalyani Publishers, New Delhi, 2000					

SALESMANSHIP

COURSE OUTCOMES

CO1: Cog: R, **Definition** and meaning of salesmanship.

CO2: Cog: U, **Demonstrate** the approaches of salesman.

CO3: Cog: U, **Explain** the consumer behaviour.

CO4: Cog: U, **Demonstration** and presentation of personal selling.

CO5: Cog: U, **Explain** the duties and responsibilities of sales manager.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE2	SALESMANSHIP	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Salesmanship – Meaning and Definition – features – Classification of salesmen – Qualities of good salesman.	9

II	Knowledge of goods and selling points – importance – Selling process – characteristics – Approach of salesman – Essentials and Methods.	9						
III	Knowledge of Consumers – Consumer Behaviour- Buying Motives - Consumer Buying Decision.	9						
IV	Personal Selling Process- Presentation and Demonstration – features – handling of Objections – procedures – Closing the sales – Follow-up.	9						
V	Sales manager – Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of salesmen .	9						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45Hours</td> <td></td> <td>45 Hours</td> </tr> </table>	Lecture	Tutorial	Total	45Hours		45 Hours	
Lecture	Tutorial	Total						
45Hours		45 Hours						

Text Books:

1. Text book: P.K.Sahu and K.C.Raut , Salesmanship and Sales Management, Viksa Publishing House Pvt.

Reference Books:

1. Sales & Distribution Management by P.K. Sharma, Bhumiya Chouhan and Kavaya Mini, Ramesh book depot, New Delhi, 2011.

PRACTICAL BANKING

COURSE OUTCOMES

CO1: Cog: U, **Explain** functions of banking and banker customer relationship.

CO2: Cog: U, **Summarize** functions of RBI and commercial bank.

CO3: Cog:U, **Describe** e banking such as ATM, Internet banking, ECS, EFT Tele banking, Electronic Cheques , Credit cards , Debit cards and Smart card.

CO4: Cog, U, **Explain** banking security information systems.

CO5: Cog, U, **Summarize** Bank computerization.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE3	PRACTICAL BANKING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

SYLLABUS

UNIT S	CONTENT	Hours Allotted
I	Definition of bank –kinds of banks –Functions of Commercial Banks – credit creation by banks - Functions of Central Bank.	9

II	Opening of Bank Accounts – Procedures - KYC - Types of Bank Accounts Fixed deposit-saving bank deposit-current deposit-Recurring deposit count.	9						
III	Type of Customers –Individual Account- Joint Account- Special Type of customers -Minor – Married Woman - Partnership firms – Joint Stock companies.	9						
IV	Cheque -features of cheque-type of endorsement-dishonour of cheque-Loan features – Types of loan-procedure-Security-Hypothecation-Pledge-Margin amount.	9						
V	Banking concepts of E-Banking –ATMs, Internet Banking & Mobile Banking-Electronic fund transfers system -Electronic payment systems: online enquiry and update facilities personal Identification.	9						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45Hours</td> <td>.</td> <td>45 Hours</td> </tr> </table>	Lecture	Tutorial	Total	45Hours	.	45 Hours	
Lecture	Tutorial	Total						
45Hours	.	45 Hours						

Text book

Jyotsna Sethi, NishwanBhata, “Elements of Banking and Insurance”, PHI Learning P (Ltd),
New Delhi, 2009.

Reference Books

1. Sony and Agarwal: Computers and Banking, 2005.
2. Indian Institute of Bankers study material on ‘Introduction to Computers in Banking
Industry, 2006.
3. Ravi Kalakota& Andrew B. Whinston: Frontiers of Electronic Commerce, Addison Wesley
Publications, 2004.
4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya, 2006.

SYLLABUS FOR B.COM – COMPUTER APPLICATIONS

SEMESTER - I

TAMIL – I

Course Code	Course Name	L	T	P	C
XGT101	TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSEOUTCOMES		CO MAIN	LEVEL
After the completion of the course, students will be able to			
CO1	நடவடிக்கை (அடையாளம் காணுதல்) பல்வேறு அறிஞர் பெருமக்களின் தொண்டுகளைத் தமிழ்மொழி மூலம் அறிந்து கொள்ளல்.	Cognitive	Remember
CO2	வாழ்வு (தெரிவு செய்தல்) பன்முகப் பரிமாணங்களின் கவிதைகளை இலக்கியங்கள் மூலம் அறிந்து கொள்ளல்.	Cognitive	Remember

CO3									
CO4									
CO5									
Total									

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

PRINCIPLES OF ACCOUNTANCY

Course Code	Course Name	L	T	P	C
XCN103	XCN103-Principles of Accountancy	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0.5:1.5	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): *Understand* the basic accounting and *prepare* the preliminary workers in accounting process.

CO2: Cog (AP): *Prepare* subsidiary books and bank reconciliation statements *apply* the basic concept in accounting preparation and classification.

CO3: Cog (AP): *Prepare* the Depreciation accounts and *compare* the different methods of depreciation calculation.

CO4: Cog (AP): *Prepare* the final accounts and *make use of* various adjustments in the final account preparation.

CO5: Cog (U), (AP): *Understand* the capital and revenue account transactions and *Calculate* interest under account current and average due date methods.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Accounting: Evaluation – Meaning and Definition – Objectives – Functions – Users – Role of Accountant – GAAP – Accounting Standards – Journal – Ledger – Trial Balance – Rectification of Errors.	12+3+0
II	Subsidiary Books & Bank Reconciliation Statement Subsidiary Book - Meaning – Types – Advantages – Purchase – Purchase Return – Sales – Sales Return – Cash Books. Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement.	12+3+0
III	Depreciation Accounting: Meaning – Definition – Objectives – Causes – Methods – Calculation of Profit or Loss on Sale of Assets.	12+3+0
IV	Preparation of Final Accounts: Meaning of Final accounts – Accounting for Manufacturing Concern and Trading Concern – Manufacturing Account - Trading – Profit and Loss – Balance Sheet – Adjustment Entries - Final Accounts with Adjustments.	12+3+0
V	Capital & Revenue and Account Current & Average Due Date Meaning of Capital and Revenue Income and Expenditure – Deferred Revenue Expenditure – Capital and Revenue Profit and Loss. Account Current – Methods of Calculation of Interest – Calculation of Average Due Date.	12+3+0

		Lecture	Tutorial	Total	
		60	15	75	
Text Books					
7. T.S.Reddy & A.Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai.					
Reference books:					
11. M.C.Shukla, T.S.Grewal. Advanced accounts (volume I) recent edition, S.Chand & Co., Ltd., New Delhi.					
12. R.S.N. Pillai, Bagawathi & S.Uma - Advanced Accounting (Financial Accounting) volume-I, S. Chand& Co. Ltd., New Delhi.					
13. R.L. Gupta & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.					
E-Resources:					
6. https://www.principlesofaccounting.com/					
7. https://web.ung.edu/media/Institution-press/Principles-of-Financial-accounting.pdf?t=1542408454385					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	1	0	0	0	0	1
CO2	1	0	1	1	0	0	0	0	1
CO3	1	0	0	0	0	1	1	0	1
CO4	2	0	0	0	0	0	1	0	0
CO5	2	0	0	0	1	0	1	0	1
Total	8	1	1	2	1	1	3	0	4

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ORGANISATION AND MANAGEMENT

Course Code	Course Name	L	T	P	C
XCN104	XCN104-Business Organisation and Management	4	1	0	5
Prerequisites	NIL	L	T	SS	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U), (Eva): Summarise the nature, manufacturing, and service sectors;

CO2: Cog (U): Discuss the sole proprietorship, joint Hindu family firm, partnership firm.

CO3: Cog (An), (U): Summarise the process of management: planning; decision-making.

CO4: Cog (U): Discuss leadership concept and styles, trait and situational theory.

CO5: Cog (U),(C) & Aff (Val): Explain the marketing management and financial management concept.

Syllabus:

Unit	Content	Hours allotted						
I	Foundation of Indian Business: Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.	12+3+0						
II	Business Enterprises: Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.	12+3+0						
III	Management and Organisation: The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.	12+3+0						
IV	Leadership, Motivation and Control: Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.	12+3+0						
V	Functional Areas of Management: Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices. Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.	12+3+0						
		<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Book: 1. Business organisation and Management- C. B. Gupta - Sultan Chand & Sons New Delhi								
REFERENCE BOOKS: 1. Business organization and Management-M.C. Shukla- S. Chand & Co. New Delhi 2. Business organization and Management -Reddy and Gulshan- S.Chand& Co. New Delhi. 3. Business Management-L. M.Prasad-Sultan Chand Co.New Delhi 4. Business organization and Management -Y.K.Bhushan-Sultan Chand &Co. New Delhi.								
Online Resources: 1. https://ec.europa.eu/programmes/erasmus-plus/project-result-content/9a1c8bee-11f3-3f0-8e25-c86b14cf445a/Business%20Management%20And%20Organization%20Booklet.pdf 2. https://books.google.co.in/books?id=Ldjh_97MzmIC&printsec=frontcover#v=onepage&q&f=false								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	0	1	1	0	0	0	0
CO2	1	0	1	0	0	0	0	0	0
CO3	2	1	0	0	1	0	0	0	0
CO4	2	1	0	0	1	0	0	0	1
CO5	1	1	0	0	1	1	0	0	1
Total	9	4	1	1	4	1	0	0	2

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Course Name	L	T	P	C
XCN105	XCN105-Computer Applications in Business	3	0	2	5
Prerequisites	Nil	L	T	P	H
C:P:A	3.5:0:1.5	3	0	4	7

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Summarise* basic computer organisations, input and output units.

CO2: Cog (Ap): *Prepare* the word document and make use of option using mail merge.

CO3: Cog (Ap): *Adopt* the procedures in Spreadsheet and its Business Applications.

CO4: Cog (Ap): *Apply* the dynamics of Preparing Power Point Presentations

CO5: Cog (Ap): *Find* the models and methods of developing data in MS Access

Syllabus:

Unit	Content	Hours allotted
I	Basic Computer Organisation: Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.	9+0+12
II	MS-Word: Creating and Saving a Word document - Applying basic Formatting - Working with Styles - Working with Tables - Paragraph Formatting – Indent Page Formatting - Header and Footer - Inserting Pictures and Video - Mail Merge - Spelling and Grammar. Creating Business Documents by using the above facilities	9+0+12
III	MS-Excel: Creating and Saving an Excel Workbook - Adding and Formatting Data in Cells - Working with Tables and Chart - Formulas and Functions - Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions. Creating Business Calculation by using the above facilities	9+0+12
IV	MS-Power Point: Creating and Saving Presentation - Basics of Presentation - Running and Setting Up a Presentation - Enhancing Power Point Presentations - Custom Animations – Inserting - Tables, Images, Texts, Symbols, Media, Design, Transition, Animation, and Slideshow. Creating Business Presentation by	9+0+12

	using the above facilities			
V	MS Access: Introduction to Access - Creating a Simple Database and Tables - Entering and Editing Data - Finding, Sorting and Displaying Data.		9+0+12	
		Lecture	Practical	Total
		30	60	90

Text Books

1. Sanjay Saxena: MS- Office 2007 in a Nutshell, Vikas Publishing House Pvt Ltd., 2011.
2. Srinivasa vallaban V: Computer Applications in Business, SultanChand and sons, Chennai.

Books for Reference:

1. Kogent Solutions Inc.: Office 2007 in simple steps, Dreamtech publishing, 2009
2. Jaiswal, S. (2004) “ *IT Today*”, Galgotia publication private ltd., New Delhi,
3. Basendra,S, K.,(2001) “ *Computers Today*”, Galgotia publication private Ltd., New Delhi

E-Reference

1. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Computer-Applications-in-Business.pdf>
2. <http://www.freebookcentre.net/business-books-download/Computer-Applications-in-Business.html>
3. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-107.pdf>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

INDIAN ECONOMY

Course code	Course name	L	T	P	C
XCN106	XCN106-Indian Economy	4	1	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (Cos)

On the successful completion of this course students would able to

- CO1: Cog (U): Summarise** basic issues and features of Indian economy.
CO2: Cog (Ap): Discuss policy regimes and growth of economy.
CO3: Cog (Ap) Explain the development and structural changes in the economy.
CO4: Cog (An) Compare sectoral trend and issues in the Indian economy.

Test Books

- Mishra and Puri, Indian Economy, Himalaya Publishing House.

Reference Books

- Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
- Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian economy: Major Debates since Independence, OUP.
- Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The Institution of Chicago Press.

E-Reference

- <https://library.iimb.ac.in/c.php?g=743068&p=5317629>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	1	0	0	0	0	1
CO2	1	0	1	1	0	0	0	0	1
CO3	1	0	0	0	0	1	1	0	1
CO4	2	0	0	0	0	0	1	0	0
CO5	2	0	0	0	1	0	1	0	1
Total	8	1	1	2	1	1	3	0	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

HUMAN ETHICS, VALUES, RIGHTS, AND GENDER EQUALITY

COURSE CODE	XUM001	L	T	P	SS	C
COURSE NAME	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	1	0	0	1	1
PREREQUISITES	Not Required	L	T	P	SS	H
C:P:A	0.8:0.1:0.1	1	0	0	1	2
COURSE OUTCOMES	Domain	Level				
CO1 <i>Relate</i> and <i>Interpret</i> the human ethics and human relationships	Cognitive	Remember, Understand				
CO2 <i>Explain</i> and <i>Apply</i> gender issues, equality and violence against women	Cognitive	Understand, Apply				
CO3 <i>Classify</i> and <i>Develop</i> the identify of women issues and challenges	Cognitive & Affective	Analyze Receive				
CO4 <i>Classify</i> and <i>Dissect</i> human rights and report on violations.	Cognitive	Understand, Analyze				
CO5 <i>List</i> and <i>respond</i> to family values, universal brotherhood, fight against corruption by common man and good governance.	Cognitive & Affective	Remember, Respond				
UNIT I	HUMAN ETHICS AND VALUES	3+3				
HUMAN ETHICS AND VALUES						
Human Ethics and values - Family and Society, Social service, Social Justice, Integrity, Caring and sharing, Honesty and Courage, Time Management, Co-operation, Commitment, Sympathy and empathy, Self respect, Self-Confidence, Personality Development						
UNIT IIGENDER EQUALITY						3+3

Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Social and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, GDI and GEM. Contributions of Dr.B.R. Ambedkar, Thanthai Periyar and Phule to Women Empowerment.			
UNIT III WOMEN ISSUES AND CHALLENGES			3+3
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Dowry Prohibition Act.			
UNIT IV HUMAN RIGHTS			3+3
Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Forced Labour, Child helpline-Intellectual Property Rights (IPR) and its types. National Policy on occupational safety and health.			
UNIT V GOOD GOVERNANCE			3+3
Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society and Remedial measures, Government system of Redressal. Creation of People friendly environment and universal brotherhood.			
	LECTURE	SELF STUDY	TOTAL
	15	15	30
REFERENCES			
27. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).			
28. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).			
29. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).			
30. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).			
31. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)			
32. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).			
33. Singh, B. P. Sehgal, (ed) Human Rights in India: Problems and Perspectives (New Delhi: Deep and Deep, 1999).			
34. Veeramani, K. (ed) Periyar on Women Right, (Chennai: Emerald Publishers, 1996)			
35. Veeramani, K. (ed) Periyar Feminism, (Periyar Maniammai University, Vallam, Thanjavur: 2010).			
36. Planning Commission report on Occupational Health and Safety http://planningcommission.nic.in/aboutus/committee/wrkgrp12/wg_occup_safety.p			
37. Central Vigilance Commission (Gov. of India) website: http://cvc.nic.in/welcome.html .			
38. Weblink of Transparency International: https://www.transparency.org/			
39. Weblink Status report: https://www.hrw.org/world-report/2015/country-chapters/india			

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	3	3	0	0	0	0	0
CO2	0	0	0	0	3	0	0	0	0	0	0
CO3	0	0	0	0	3	0	0	0	0	0	0
CO4	0	0	0	0	3	0	0	0	0	0	0
CO5	0	0	0	0	3	0	1	0	0	0	0
Total	0	0	0	0	15	3	1	0	0	0	0

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER – II**TAMIL – II**

Course Code	Course Name	L	T	P	C
XGT201	TAMIL – II	3	0	0	3
Prerequisites	TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FOUNDATIONAL TAMIL - II

Course Code	Course Name	L	T	P	C
XFT201	FOUNDATIONAL TAMIL – II	3	0	0	3
Prerequisites	FOUNDATIONAL TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENGLISH - II

Course Code	Course Name	L	T	P	C
XGL202	XGL202-ENGLISH- II	3	0	0	3

Prerequisites	Nil	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	3

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (Rem): Recall the basic grammar and using it in proper context.

CO2: Cog (U): Explain the process of listening and speaking.

CO3: Cog (Cre): Adapt important methods of reading.

CO4: Cog (U): Demonstrate the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted		
I	Advanced Reading: i. Reading texts of different genres and of varying length ii. Different strategies of comprehension iii. Reading and interpreting non-linguistic texts iv. Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)	13+0+0		
II	Advanced Writing: v. Analysing a topic for an essay or a report vi. Editing the drafts arrived at and preparing the final draft vii. Re-draft a piece of text with a different perspective (Manipulation exercise) viii. Summarise a piece of prose or poetry ix. Using phrases, idioms and punctuation appropriately.	12+3+0		
III	Principles of Communication and Communicative Competence: x. Introduction to communication – principles and process xi. Types of communication – verbal and non-verbal xii. Identifying and overcoming problems of communication. xiii. Communicative competence	10+3+0		
IV	Cross Cultural Communication: xiv. Cross-cultural communication	10+0+0		
		Lecture	Tutorial	Total
		45	0	45

Text books

7. Bailey, Stephen (2003). Academic Writing. London and New York, Routledge.

8. Department of English, Delhi Institution (2006). Fluency in English Part II. New Delhi, OUP

9. Grellet, F (1981). Developing Reading Skills: A Practical Guide to Reading Skills. New York, CUP

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

2. T.Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
3. Chakhroborthy - Advanced Accounting, S. Chand & Co, New Delhi.
4. S.P. Iyengar - Advanced Accounting, Sultan Chand & sons, New Delhi.
5. Sukla M.C and Grewal T.S Advanced Accounting, S. Chand & Co, New Delhi.

E-Resources

4. <https://kelasunggulanb2016.files.wordpress.com/2018/09/advanced-financial-accounting-10th-edition-christensen-cottrell-baker-1.pdf>
5. <http://www.ebookslides.com/2019/07/ebook-advanced-financial-accounting-e.html>
6. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	0	0	0	0	1
CO2	2	1	0	0	1	0	0	0	1
CO3	2	2	0	1	0	0	1	0	0
CO4	1	1	0	1	0	0	0	0	1
CO5	1	0	0	2	0	0	1	1	1
Total	8	5	0	4	1	0	2	1	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

MARKETING MANAGEMENT

Course Code	Course Name	L	T	P	C
XCN204	XCN204-Marketing Management	4	1	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog (U): Summarize the concept of marketing, marketing mix, and marketing environment.

CO2: Cog (U):Understand the consumer behaviour and importance of market segmentation.

CO3: Cog (U): Explain product, product planning and development, product life cycle and branding.

CO4: Cog (U):Demonstrate the pricing strategies and channels of distribution in marketing of the product.

CO5: Cog (U): Explain the promotional techniques and recent trends in the development of marketing.

Syllabus:

Units	Content	Hours Allotted
I	Introduction: Nature, Scope, and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept,	12+3+0

	importance, and components (Economic, Demographic, Technological, Cultural, Socio-Cultural and Legal).			
II	Consumer Behaviour and Market Segmentation: Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour - Market Segmentation: concept, importance, and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	12+3+0		
III	Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.	12+3+0		
IV	Pricing and Channels of Distribution: Pricing: Meaning, Significance, Factors affecting price of a product, Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-ailing, Physical Distribution.	12+3+0		
V	Promotion and Recent Development: Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, Green marketing, Rural marketing; Consumerism.	12+3+0		
			Lecture	Tutorial
			60	15
				Total
				75

Text Books

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education

References Books:

1. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
2. Dhruv Grewal, Michael Levy, *Marketing*, McGraw Hill Education.
3. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
4. Neeru Kapoor, *Principles of Marketing*, PHI Learning
5. Rajendra Maheshwari, *Principles of Marketing*, International Book House

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1. [http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final\(crc\).pdf](http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final(crc).pdf)
2. https://studentzone-gasce.nmims.edu/content/Marketing%20Management/Marketing_Management_ZOSMLuTCj.pdf

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
-----------------	-----	-----	-----	-----	-----	-----	-----	-----	-----

CO1	3	1	1	0	0	0	0	0	0
CO2	2	1	1	0	1	1	1	0	1
CO3	3	1	1	0	1	1	1	0	1
CO4	2	1	0	0	1	1	1	0	1
CO5	1	0	0	0	0	0	0	0	1
Total	11	4	3	0	3	3	3	0	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

COMPUTERISED ACCOUNTING TALLY PRIME WITH GST

Course Code	Course Name	L	T	P	C
XCN205	XCN205-Computerised Accounting Tally Prime With GST	2	0	2	4
Prerequisites	Basic Knowledge in Accounts and Computer Skills	L	T	P	H
C:P:A	2.5:0.5:1	2	0	4	6

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (Ap): Create the company, group, ledger and inventory information tally.

CO2: Cog (Ap): Preparation the various accounting vouchers using tally software.

CO3: Cog (Ap): Generate the accounting reports and preparation of balance sheet.

CO4: Cog (Ap): Apply the GST models and methods in the accounting progress.

CO5: Cog (U): Understand and apply the GST practices in tally software.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Tally: Introduction to Tally - Tally Screen - Accounts info Menu – Inventory menu – Display Menu – Accounting concepts – Company Creation – Auto selection of company. Create a Company – Creation of Groups, Ledger, and Inventory Information.	6+0+12
II	Preparation of Vouchers: Preparation of a List of Vouchers - Receipts Vouchers - Payment Vouchers - Purchase Vouchers – Sales Vouchers - Contra Vouchers – Journal Vouchers - Debit Note - Credit Note -Memorandum Voucher.	6+0+12
III	Preparation of Report: Ratio analysis – Cash & funds Flow – Purchase bills Pending – Sales bills pending – Exception Reports. Create a report for sales register and purchase register. Prepare a stock report of the organization- Balance sheet preparation of an organization.	6+0+12
IV	Goods & Services Tax (GST): Introduction of Goods & Services Tax in India – Constitutional amendment under Pre Goods & Service Tax Regime & Transitional provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, features and benefits. GST common portal - Taxes & Duties not absorbed in GST – Rates of GST in India- Activation of GST and making purchase and sales bills	6+0+12
V	Goods and Service Tax (GST) Incidence: Principle of Supply; meaning, classification, time and valuation of supply. Integrated Goods and Services Tax mechanism; features, Interstate Vs Intra	6+0+12

ate supply. Input Tax Credit (ITC): Eligibility and conditions to avail ITC – reverse charge mechanism- Making GST adjustment entries (IGST, CGST SGST)			
		Lectu re	Practic al
		30	60
		Tot al	90

Text Books

1. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.
2. Tally – Accounting software S. Palanivel – Paragham Publications
3. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, New Delhi.
4. Computer Applications in Business – Dr. Rajkumar

E-Resources

1. <https://www.youtube.com/watch?v=Ir7uYPaAROA>
2. <https://www.youtube.com/watch?v=iH1Xb2-Z5Gs>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ENVIRONMENTAL STUDIES

	SEMESTER II	L	T	P	SS	C
COURSE CODE	XUM002	1	0	0	1	1
COURSE NAME	ENVIRONMENTAL STUDIES	L	T	P	SS	H
C: P: A	0.8:0.1:0.1	1	0	0	1	2
COURSE OUTCOMES:	Domain				Level	
CO1 <i>Describe</i> the significance of natural resources and <i>explain</i> anthropogenic impacts.	Cognitive				Remember Understand	
CO2 <i>Illustrate</i> the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.	Cognitive Affective				Understand Remember Receiving	
CO3 <i>Identify</i> the facts, consequences, preventive measures of major pollutions and <i>recognize</i> the disaster phenomenon.	Cognitive				Understand Analyse	
CO4 <i>Explain</i> the socio-economic, policy dynamics and <i>practice</i> the control measures of global issues for sustainable development.	Cognitive Psychomotor				Understand Apply	
CO5						

Recognize the impact of population and the concept of various welfare programs, and <i>apply</i> the modern technology towards environmental protection.						
UNIT - I NATURAL RESOURCES AND ENERGY					3+3	
World Environment Day and its need- Forest resources: Use, Deforestation- Water resources: Over-utilization of surface and ground water- Mineral resources: Environmental effects of mining- Food resources: Modern agriculture, Fertilizer-Pesticide problems, Water logging, Salinity-Energy sources: Renewable and Non-renewable energy sources; Alternate energy resources-Role Of individual in Conservation of Resources.						
UNIT - II ECOSYSTEMS AND BIODIVERSITY					3+3	
Structure and function of an ecosystem – Producers, consumers and decomposers – Biogeochemical cycles- Food chains, Food webs, Structure and Function of the Forest ecosystem and Aquatic ecosystem- Introduction to Biodiversity- Endemic, Extinct and Endangered species- Conservation of Biodiversity: In-situ and Ex-situ conservation.						
UNIT – III ENVIRONMENTAL POLLUTION					3+3	
Definition – Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management: Causes, effects and control measures of industrial wastes – Role of an individual in prevention of pollution – Pollution case studies						
UNIT – IV SOCIAL ISSUES AND THE ENVIRONMENT					3+3	
Rain water harvesting- Resettlement and Rehabilitation of people, Climate change, Global warming, Acid rain, Ozone layer depletion, Nuclear accidents and Holocaust – Environment Protection Act – Water Act – Wildlife Protection Act – Forest Conservation Act.						
UNIT – V HUMAN POPULATION AND THE ENVIRONMENT					3+3	
Population growth, Variation among nations - Population explosion - Environment and Human health- HIV / AIDS – Role of Information Technology in Environment and human health – Case studies.						
LECTURE	TUTORIALS	PRACTICALS		TOTAL		
30	0	-----		30		
TEXT BOOKS						
13. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, (2000). 14. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, (2003). 15. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, (2003). 16. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, (2006). 17. Introduction to International disaster management, Butterworth Heinemann, (2006). 18. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, (2004).						
REFERENCES						
13. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, (2009). 14. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, (2001). 15. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, (2012). 16. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, (2003). 17. Sundar, Disaster Management, Sarup & Sons, New Delhi, (2007). 18. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, (2006).						
E RESOURCES						
27.	1. http://www.e-booksdirectory.com/details.php?ebook=10526					
28.	https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science					
29.	https://www.free-ebooks.net/ebook/What-is-Biodiversity					
30.	https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4					

31.	http://bookboon.com/en/pollution-prevention-and-control-ebook
32.	http://www.e-booksdirectory.com/details.php?ebook=8557
33.	http://www.e-booksdirectory.com/details.php?ebook=6804
34.	http://bookboon.com/en/atmospheric-pollution-ebook
35.	http://www.e-booksdirectory.com/details.php?ebook=3749
36.	http://www.e-booksdirectory.com/details.php?ebook=2604
37.	http://www.e-booksdirectory.com/details.php?ebook=2116
38.	http://www.e-booksdirectory.com/details.php?ebook=1026
39.	http://www.faadooengineers.com/threads/7894-Environmental-Science

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	2	0	0	0	0	0	0
CO2	0	0	0	0	2	0	0	0	0	0	0
CO3	0	0	0	0	2	0	0	0	0	0	0
CO4	0	0	0	0	2	0	0	0	0	0	0
CO5	0	0	0	0	2	0	0	0	0	0	0
Total	0	0	0	0	10	0	0	0	0	0	0

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER – III

BUSINESS MATHEMATICS AND STATISTICS

Course Code	Course Name	L	T	P	C
XCN301	XCN301-Business Mathematics and Statistics	4	1	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (R):Find inverse of a matrix through determinant method.

CO2: Cog (A):Apply the Rules of differentiation.

CO3: Cog (R):Find Simple and compound interest.

CO4: Cog (R):Find Central Tendency and Standard deviation.

CO5: Cog (R):Find Correlation and regression coefficient.

Syllabus:

Unit	Content	Hours allotted
I	Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+3+0
II	Differential Calculus Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of	12+3+0

	differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.							
III	Basic mathematics of finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of sum using different types of rates.	12+3+0						
IV	Univariate analysis: Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	12+3+0						
V	Simple linear correlation analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	12+3+0						
		<table border="1"> <tr> <td>Lecture</td> <td>Practical</td> <td>Total</td> </tr> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </table>	Lecture	Practical	Total	60	15	75
Lecture	Practical	Total						
60	15	75						

Text Books

1. Gupta, S.P., (2014) “Elements of Statistics “Sultan Chand & Sons, New Delhi
2. Gupta .S.C and Kapoor .V.K, “Fundamentals of Mathematical Statistics”, 11th extensively revised edition, Sultan Chand & Sons, (2007).
3. Aggarwal & Bharadwaj,(2017) “Tools and Decision making “ Kalyani Publishers, New Delhi.
4. PN Arora, Sumeet Arora, S. Arora, Amit Arora, (2014), Comprehensive Statistical methods, S.Chand & Company Pvt. Ltd. New Delhi.

Reference Books:

1. Vittal. P. R, Business Mathematics and Statistics, Margham Publications, Chennai (1988).
2. Bhardwaj.R.S ,”Business Statistics”, JBA publishers, 1999 Reprint (2013)
3. Srinivasa.G , “Business Mathematics and Statistics”, 1st Edition 2002, Reprint (2010)
4. P.Navaneetham, Business Mathematics and Statistics, Jay’s Publications Trichy.
5. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	0
CO2	1	1	2	0	0	0	0	0	0
CO3	0	0	0	0	1	0	1	0	1
CO4	1	1	1	0	1	0	1	1	1
CO5	1	1	1	0	1	0	1	1	1
Total	4	4	6	0	3	0	3	2	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

Course Code	Course Name	L	T	P	C
XCN302	XCN302-Corporate Accounting	4	1	0	5
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes: (COs):

On the successful completion of this course students would be able to

CO1: Cog (Ap):Apply the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Cog (Ap): Apply various methods of valuation of goodwill and Shares.

CO3: Cog (Ap):Apply Construct Consolidated balance sheet after Amalgamation.

CO4: Cog (Ap):Make use of relevant schedules (New Format)of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Cog (Ap):Make use of relevant schedules (New Format) to prepare final statement of accounts of Insurance company.

Syllabus:

Unit	Content	Hours Allotted						
I	Issue and Redemption of Shares and Debentures: Share Capital – Types - Shares- Issue of Shares - at Par, Premium and Discount - Pro-Rata Allotment - Forfeiture and Reissue of Shares. Debentures – Meaning - Types – Issue of Debenture and Redemption of Debentures.	12+3+0						
II	Valuation of Goodwill and Shares: Need For Valuation of Goodwill - Methods - Average Profit Method, Calculation of Weighted Average, Super Profits Method, Capitalization Method, and Annuity Method. Need for Valuation of Shares – Methods - Intrinsic Value Method, Yield Method, Fair Value Method.	12+3+0						
III	Amalgamation, Absorption & Reconstruction Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital – Internal and External Reconstructions.	12+3+0						
IV	Banking and Insurance Company Accounts: RBI Guidelines for Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet (New Method).	12+3+0						
V	Accounting for Holding Companies: Introduction – Meaning and Definition of Holding and Subsidiary Companies – Legal Requirements relating to Presentation of Accounts – Consolidated Financial Statements <table border="1" data-bbox="963 1720 1241 1796"> <tr> <td>Lecture</td> <td>Practical</td> <td>Total</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table> – Preparation of Consolidated Balance Sheet – Steps involved in Preparation of Consolidated Balance Sheet.	Lecture	Practical	Total				12+3+0
Lecture	Practical	Total						
		6 1 7						

Text Books

- Shukla M.C. Grewal, T.S. Gupta S.C. - Advanced Accounts –recent edition, S.Chand& Co. Ltd, New Delhi.
- Jain &Narang - Advanced Accountancy,

cent edition, Kalyani Publishers

3. T.S Reddy and A. Murthy, Financial Accounting, Margham Publishers Pvt, Ltd, Chennai.

T.S Reddy and A. Murthy, Financial

E-Resources

1. <https://kelasunggulanb2016.files.wordpress.com/2018/09/advanced-financial-accounting-10th-edition-christensen-cottrell-baker-1.pdf>
2. <http://www.ebookslides.com/2019/07/ebook-advanced-financial-accounting-11e.html>
3. <https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	1	0	1	0	1
CO2	2	2	0	1	0	0	1	1	1
CO3	1	2	0	0	2	1	1	0	0
CO4	1	2	0	0	2	1	1	0	0
CO5	2	2	0	0	0	0	1	1	0
Total	8	10	0	2	5	2	5	2	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

FUNDAMENTALS OF PROGRAMMING IN C++

Course Code	Course Name	Category			
		L	T	P	C
XCN303	XCN303-Fundamentals of Programming in C++	2	0	2	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:0.5:1.5	2	0	4	6

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Explain the fundamentals of C Programming.

CO2: Cog (Ap), Psy (Set): Build and Create the Structures.

CO3: Cog (U): Demonstrate the Functions and Storage class.

CO4: Cog (Ap), Psy (Set): Explain and create pointers and arrays.

CO5: Cog (Ap), Psy (Set): Demonstrate and apply Files.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction C Fundamentals - Character Set - Identifier - Keywords - Data Types - Constants - Variables - Declarations - Operators - Library Functions - Expressions – Managing Input/output operations -Formatted I/O.	6+0+12
II	General structure Structure of a simple C++ program, Editing, compiling and running the program. Templates of simple programs.	6+0+12

III	Functions Types of Functions - Arguments – Recursion-Storage Classes - automatic, External, Static, Register Variables. Flow Control o If statements o And, Or o Switch o Loops – While, Do, For	6+0+12						
IV	Working with pointers Memory management, Arrays Strings, Handling Exceptions Basic debugging skills, Defined Data Types - Passing Structures To Functions - Self-Referential Structures - Unions - Bit Wise Operations.	6+0+12						
V	Object Oriented Programming Abstract, Interface Polymorphism - Reading and writing to files - Working with TCP / UDP.	6+0+12						
		<table border="1"> <tr> <td>Lecture</td> <td>Practical</td> <td>Total</td> </tr> <tr> <td>30</td> <td>60</td> <td>90</td> </tr> </table>	Lecture	Practical	Total	30	60	90
Lecture	Practical	Total						
30	60	90						
Text Books								
<ol style="list-style-type: none"> E.Balagusamy “ The programming in C “, Tata McGraw Hill, 2004 Ashok N.Kamthane ,Programming with ANSI and Turbo C , Pearson Education, 2006 B.W. Kernighan and D.M.Ritchie, The C Programming Language, 2nd Edition, PHI, 1988. 								
Reference Books								
<ol style="list-style-type: none"> H. Schildt, C: The Complete Reference, 4th Edition, TMH Edition, 2000. Kanetkar Y., Let us C, BPB Pub., New Delhi, 1999. 								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

PRINCIPLES AND PRACTICE OF INSURANCE

Course Code	Course Name	Category			
		L	T	P	C
XCN304A	XCN304A -Principles and Practice of Insurance	3	1	0	4
Prerequisites	Nil	L	T	P	H
C:P:A	3:0:1	3	1	0	4

Course Outcomes (COs):

On the successful completion of this course students would be able to

Table 1 - Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1		1				1
CO2	2	3	2		1		1		1
CO3	2	2	3		1				1
CO4	3	2	1	1			1		1
CO5	2	2	1				1		1
Total	11	11	8	1	3	0	3	0	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

DATABASE MANAGEMENT SYSTEM

Course Code	Course Name	Category			
		L	T	P	C
XCN304C	XCN304C -Database Management System	3	1	0	4
Prerequisites	Nil	L	T	P	H
C:P:A	3:0:1	3	1	0	4

Course Outcomes (COs)

On the successful completion of this course students would be able to

CO1: Cog (U):*Explain MIS features, MIS Model, components*

CO2: Cog (Ap):*Apply system concept, elements of system, Types of system*

CO3: Cog (Ap):*Construct Information system in business and management*

CO4: Cog (Ap):*Identify Database management system, conceptual presentation*

CO5: Cog (U):*Apply functional management information system*

Syllabus:

Unit	Content	Hours Allotted
I	Management information system: Meaning- features- requisites of an effective MIS- MIS Model- components- subsystems of an MIS- role and importance-corporate planning for MIS- growth of MIS in an organization- centralization vs decentralization of MIS. Support – Limitation of MIS	9+3+0
II	System Concepts: System concepts – elements of system-characteristics of a system- types of system- categories of information system-system development life cycle-system enhancement	9+3+0
III	MIS: Information system in business and management: Transaction processing system: Information repeating and executive information system	9+3+0
IV	DMS Database management systems- conceptual presentation-client server architectures networks	9+3+0
V	Functional Areas: Functional management information system: Financial –accounting-marketing- production- Human resource-business process outsourcing	9+3+0

Text book:

Gorden B.Davis & Margrethe H.Olson, “ Management Information System” McGraw Hillpublishing
 Aman Jindal “ Management information system, Kalyani publishers

Reference:

Dr. S.P Rajagopalan, Management information system- Margham Publishing

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

DISASTER MANAGEMENT

Course Code	Course Name	Category			
		L	T	P	C
XUM003	XUM003-DISASTER MANAGEMENT	1	0	0	1
Prerequisite	Nil	L	T	SS	H
C:P:A	2.5:0.5:0	2	0	0	2

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (Rem), (U): *Relate* and *Interpret* the Disaster and its' classification.

CO2: Cog (U), (Ap): *Explain* and *Apply* Disaster cycle, Institutional Processes and Framework

CO3: Cog (An): *Understand* the Factors affecting Vulnerabilities violations.

CO4: Cog (U): *Analyze* Disaster Risk Management in India

CO5: Cog (Rem), (Res): *Evaluate* the Case Studies

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Disasters: Definition: Disaster, Hazard, Vulnerability, Resilience, Risks – Disasters: Types of disasters – Earthquake, Landslide, Flood, Drought, Fire etc – Classification, Causes, Impacts including social, economic, political,	6+0+0

CO3												
CO4												
CO5												
Total												

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

SEMESTER – IV

INNOVATIVE ENTREPRENEURIAL DEVELOPMENT

Course Code	Course Name	L	T	P	C
XCN401	XCN401-INNOVATIVE ENTREPRENEURIAL DEVELOPMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Differentiate distinct entrepreneurial traits.

CO2: Cog (U): Identify the parameters to assess opportunities and constraints for new business ideas.

CO3: Cog (U): Explain a business idea by adopting systematic process.

CO4: Cog (U): Estimate strategies for successful implementation of ideas.

CO5: Cog (Ap): Prepare a Business Plan.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, entrepreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	12+3+0
II	Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Women Entrepreneur in India; Initiatives of government of India to promote entrepreneurship - Start Up India in , and Up India, Make in India, etc.	12+3+0
III	Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, institutions, industries/entrepreneur's associations and self-help groups, concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	12+3+0
IV	Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control;	12+3+0

	Preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.							
V	Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	12+3+0						
	Practical Exercises: The learners are required to: 1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits. 2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations. 3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area. 4. Develop a business idea and conduct a feasibility analysis of the same. 5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.							
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						

Text Books:

- Desai, V. (2019). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House
- Dollinger, M. J. (2018). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall

Reference Books:

- Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
- Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>

E-Resources:

- <http://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>
- <https://www.pdfdrive.com/entrepreneurship-development-books.html>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	3	1	0	2	2	3	2	1	0	0
CO2	1	2	0	0	2	1	0	2	2	0	1
CO3	1	3	1	0	1	1	0	1	1	0	1
CO4	1	1	0	0	1	2	2	2	1	0	1
CO5	1	2	0	0	2	1	1	1	1	0	1
Total	5	11	2	0	8	7	6	8	6	0	4

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

E-Resource

- https://dor.gov.in/sites/default/files/IT%20Act%20%28English%29_0.pdf
- https://www.icsi.edu/media/webmodules/DIRECT TAX LAW AND PRACTICE BOOK_04102019.pdf
- <https://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	0	0	0	1
CO2	2	2	1	0	2	1	1	0	1
CO3	2	2	1	0	2	1	1	0	1
CO4	2	2	1	1	1	1	1	0	1
CO5	2	2	1	1	1	2	1	0	1
Total	10	10	5	3	7	5	4	0	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

AUDITING AND CORPORATE GOVERNANCE

Course Code	Course Name	L	T	P	C
XCN403	XCN403-Auditing and Corporate Governance	4	1	0	5
Prerequisites	Nil	L	T	SS	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Understand the concepts, auditor's duties, and responsibilities.

CO2: Cog (U): Compare the various types of auditing and special audits.

CO3: Cog (Ap): Analyse the corporate governance theories and models.

CO4: Cog (U): Understand the ethics of business, rating, and listing agreements.

CO5: Cog (Ap): Summarise the provision for corporate social responsibilities under companies act 2013.

Syllabus

Units	Content	Hours Allotted
I	Introduction: Auditing: Introduction, Meaning, Objectives, Basic Principles and techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights	12+3+0

	and Duties			
II	Audit of Companies: Audit of Limited Companies: Auditor's Report - Contents and Types - Responsibilities of Statutory Auditors under the Companies Act 2013 - Special Areas of Audit: Special features of Cost audit, Tax audit, and Management Audit; Recent Trends in Auditing: Basic considerations of audit in EDP environment; Auditing Standards; Relevant Case Studies/Problems;			12+3+0
III	Corporate Governance: Conceptual framework of Corporate Governance: Theories & Models, Board Committees; Corporate Governance Reforms - Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in Various Corporate Failures. Codes & Standards on Corporate Governance			12+3+0
IV	Business Ethics: Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement			12+3+0
V	Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR			12+3+0
		Lecture	Tutorial	Total
		60	15	75

Text Books:

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
2. Aruna Jha, Auditing. Taxmann Publication.
3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.
5. N. Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education

Reference Books:

1. Basu. (2006). *Auditing: Principles and techniques*. Pearson Education India.
2. Kumar, R., & Sharma, V. (2015). *Auditing: Principles and practice*. PHI Learning Pvt.

3. MinaxiRachchh; Siddheshwar T. Gadade&GunvantraiRachchh. (2015). *Introduction auditing (Institution of Mumbai)*. Vikas Publishing House.
4. Pagare, D. (2020). *Principles and practice of auditing*. Sultan Chand & Sons.
5. Sharma, S. D. (2006). *Auditing - Principles & practice 3Rd/ ed.* Taxmann Publications Pvt.

E-Resources

1. International Federation of Accountants (IFAC): <http://www.ifac.org>
2. International Accounting Standards Committee (IASC): <http://www.iasc.org.uk>
3. IAS Plus: <http://www.iasplus.com>
4. Financial Accounting Standard Board (FASB): <http://www.fasb.org>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	1	3	2	0	1
CO2	2	1	2	0	0	3	2	0	1
CO3	2	1	2	0	1	3	1	0	1
CO4	0	0	0	0	0	3	2	0	1
CO5	1	1	1	1	1	3	1	0	1
Total	6	3	5	1	3	15	8	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

PROGRAMMING IN JAVA AND SQL

Course Code	Course Name	L	T	P	C
XCN404	XCN404-Programming in JAVA and SQL	2	0	2	4
Prerequisites	Nil	L	T	P	H
C:P:A	3:0:1	2	0	4	6

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U), (Ap): Understand the fundamentals of java programming and **apply** the tools.

CO2: Cog (U), (Ap):Understand the basic of internet and **apply** the java networking in mobile web.

CO3: Cog (U), (Ap):Understand the SQL tuning and **apply** the recovery subsystem and hardware tuning.

CO4: Cog (U), (Ap):Understand the data definition and **apply** querying in SQL.

CO5: Cog (U), (Ap):Utilize the knowledge and **develop** the web page with the help of java and SQL.

Syllabus:

Unit	Content	Hours

		Allotted		
I	Java Fundamentals: Overview of Java - Fundamental Programming Structures - Strings – Objects Classes and Methods - Inheritance - Packages and Interfaces - Exception handling, Collections - Multithreading – Java I/O Streams, File handling.	6+0+12		
II	Internet and Java Networking: Web Application Architectures, Development – Scripting Languages – Databases – Search Engines – Web Services – Collective Intelligence – Mobile Web – Features of Web 3.0. Overview of Java Networking - TCP - UDP – Internet Address and Ports - Socket Programming - Working with URLs - Internet Protocols simulation - HTTP - SMTP - POP - FTP - Remote Method Invocation.	6+0+12		
III	SQL Tuning: SQL tuning – Execution Plan – Inspection – Optimization – Locking – Joining – Locks – Tuning Recovery subsystem – Operating system consideration – Hardware Tuning.	6+0+12		
IV	Data Definition and Querying: Introduction to SQL - Data Constraints - Triggers - Database Security – Advanced SQL - Embedded & Dynamic SQL – System & Media Recovery Recovery with SQL - Need for Concurrency - Locking Protocols - SQL support for Concurrency.	6+0+12		
V	Web Application Development: Creating Interactive Websites - Search engines – cookies - Blogs - Social web applications - developing WIKI pages – Programming for the Mobile web.	6+0+12		
		Lecture	Practical	Total
		30	60	90

Text Books:

1. Prasanalakshmi, B. (2015). *Advanced Java programming*. CBS Publishers & Distributors Pvt, India. .

Reference Books:

1. Comer, D. E. (2018). *The internet book: Everything you need to know about computer networking and how the internet works*. CRC Press.
2. Eck, D. J. (2014). *Introduction to programming using Java: Version 7.0, August 2014*.
3. Sedgewick, R., & Wayne, K. (2013). *Introduction to programming in Java: An interdisciplinary approach*.

4. Tanenbaum, A. S., & Steen, M. V. (2016). *Distributed systems: Principles and Paradigms*. Createspace Independent Publishing Platform

E-Resources

- <https://books.goalkicker.com/JavaBook/>
- <https://www.iitk.ac.in/esc101/share/downloads/javanotes5.pdf>
- <https://www.java67.com/2013/11/10-free-java-programing-books-download-PDF-TML.html>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

BANKING THEORY LAW AND PRACTICE

Course Code	Course Name	Category			
		L	T	P	C
XCN405A	XCN405A -Banking Theory Law and Practice	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:0:1	3	1	0	4

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog(U):Describe Functions of Commercial Banks and Central Bank.

CO2: Cog (U):Explain the various types of deposits.

CO3: Cog (U):Describe E-Banking and Internet Banking & Mobile Banking

CO4: Cog (U): Explain Electronic fund transfers system.

CO5: Cog (U):Describe Electronic payment systems

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Banking: Meaning of Banking Company, definition of bank – Different Types of banks in India. Commercial Banks - Functions of Commercial Banks , credit creation by banks	9+3+0

II	Functions of Bankers: Rights of a Banker, Obligations of a Banker - Relationship as Debtor and creditor , Opening of Bank Accounts – Types of Bank Accounts – Closing of a Bank Account - Termination of Banker- Various Deposit schemes	9+3+0						
III	Banker Customer Relationship: Various types of relationship, KYC norms, Special types of accounts, Mandate & power of attorney, Banker’s Lien, Right of Set off, Garnishee order and Attachment order.	9+3+0						
IV	Meaning and Electronic Payment System: Plastic Money, Electronic Money Transfers; Real Time Gross Settlement, National Electronic Funds Transfer, Electronic Cheque Payment; Core Banking Solution , Payment Gateway, Electronic Payment Security, Benefits of E-Banking, Disadvantages of E-Banking	9+3+0						
V	Banking Sector Reforms: Liberalization of banking sector, Narsimham Committee - 1 st and 2 nd generation reforms, Capital adequacy: Introduction, Basel II norms (new capital adequacy framework).	9+3+0						
		<table border="1"> <tr> <td style="text-align: center;">Lecture</td> <td style="text-align: center;">Tutorial</td> <td style="text-align: center;">Total</td> </tr> <tr> <td style="text-align: center;">45</td> <td style="text-align: center;">15</td> <td style="text-align: center;">60</td> </tr> </table>	Lecture	Tutorial	Total	45	15	60
Lecture	Tutorial	Total						
45	15	60						

Text Books:

- Kandasami K.P./ Natarajan S. & Parameswaran. (2009). (4th ed.) *Banking: Theory and practice*. Chand Publishing.

Reference Books:

- Cranston, R. (2017). *Principles of banking law*. Oxford Institution Press.
- Ramachandran, R. (2019). *Banking: Theory and practice*. MJP Publisher.
- Sukhvinder, M. (2012). *Banking law and practice*. S. Chand Publishing.

E-Resources

- <https://www.risk.net/definition/banking-book>
- <https://www.freebookcentre.net/Business/Banks-and-Banking-Books.html>

Table 1 - Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1			1				
CO2	2	1			1				1
CO3	2	2			1				
CO4	2	2			1				1

CO5	3	2			1				1
Total	11	8	0	0	5	0	0	0	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Course Name	Category			
		L	T	P	C
XCN405B	XCN405B -Security Analysis and Portfolio Management	3	1	0	4
Prerequisites	Nil	L	T	P	H
C:P:A	3:0.5:0.5	3	1	0	4

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (U):*Describe* the investment process.

CO2: Cog (U):*Explain* the security analysis.

CO3: Cog (U):*Describe* the security valuation.

CO4: Cog (U): *Explain* the portfolio theory.

CO5: Cog (U):*Describe* the portfolio management.

Syllabus:

Unit	Content	Hours Allotted
I	Investment Management: Nature and Scope of Investment Management – Objectives of investment – Factors Favourable for Investment - Investment management and Portfolio Management. Risk – Meaning, Nature and Classification.	9+3+0
II	Security Analysis: Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches.	9+3+0
III	Security Valuation: Valuation – Valuation Models for Equity, Preference and Debt securities.	9+3+0
IV	Portfolio Theory: Portfolio risk and return measurement – Diversification -Simple – Markowitz – Efficient frontier.	9+3+0

V	Portfolio Management: Portfolio Selection – Capital Market Line (CML) – Capital Asset Pricing Model (CAPM) – Characteristic Line – Portfolio Evaluation.	9+3+0		
		Lecture	Tutorial	Total
		45	15	60

Text Books:

1. M. Ranganatham, R. (2012). *Security analysis and portfolio management* (2nd ed.). Pearson Education India.

Reference Books:

1. PrettiSingh(2001) *Investment Management*, Himalaya Pub. Bombay
2. William F. Sharpe (2000) *Investment*, Prentice Hal of India, New Delhi.
3. Fabozzi, F. J., & Drake, P. P. (2009). *Finance: Capital markets, financial management, and investment management*. John Wiley & Sons.
4. V.K.Bhalla. (2008). *Investment management (Security analysis and portfolio management)*, 19th ed. S. Chand Publishing.

E-Resources

1. https://www.academia.edu/23867079/Security_Analysis_and_Portfolio_Management_Book_by_Reilly_and_Brown
2. <https://www.freebookcentre.net/business-books-download/Security-Analysis-and-Investment-Management.html>

Table 1 - Mapping of CO's with PO's:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2								
CO2	2	2			1				1
CO3	2	2			1				1
CO4	2	1							
CO5	2	2			1		1		1
Total	10	7	0	0	3	0	1	0	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

INTERNET OF THINGS AND BIG DATA ANALYSIS

Course Code	Course Name	Category			
		L	T	P	C
XCN405C	XCN405C -Internet of Things and Big data Analysis	3	1	0	4
Prerequisites	Nil	L	T	P	H

C:P:A	3:0.5:0.5	3	1	0	4
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Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U):Describe explain thebig data and use cases from selected business domains

CO2: Cog (U):Explain clustering and classification of big data management

CO3: Cog (U):Describe the association and recommendation of big data management

CO4, Cog (U): Explain sampling, elements and stream the big data map

CO5: Cog (U):Describe and Make use of Real Time Analytics Platform for big data analytics

Syllabus:

Unit	Content	Hours Allotted		
I	Introduction to Big Data: Evolution of Big data — Best Practices for Big data Analytics — Big data characteristics — Validating — The Promotion of the Value of Big Data — Big data Use Cases – Characteristics of Big Data Applications — Perception and quantification of Value -Understanding Big Data Storage.	9+3+0		
II	Clustering and Classification: Overview of Clustering — K-means — Use Cases — Overview of the Method - Determining the Number of Clusters — Diagnostics — Reasons to Choose and cautions. Classification: Decision Trees — Overview of a Decision Tree — The general Algorithm — Decision Tree Algorithms — Evaluating a Decision Tree.	9+3+0		
III	Association and Recommendation: Association Rules — Overview — Apriori Algorithm — Evaluation of candidate Rules — Applications of Association Rules — Finding Association & finding similarity. Recommendation System: Collaborative Recommendation- content Based Recommendation — Knowledge Based Recommendation- Hybrid recommendation Approaches.	9+3+0		
IV	Stream Memory Introduction to Streams Concepts — Stream Data Model and Architecture — Stream Computing, Sampling Data in a Stream — Filtering Streams — Counting distinct Elements in a Stream — Estimating moments — Counting oneness in a window — Decaying Window.	9+3+0		
V	Real Time Analytics Platform: Real time analytics platform (RTAP) applications - Case Studies — Real Time sentiment Analysis - Stock Market Predictions - Using Graph Analytics for Big data - Graph Analytics	9+3+0		
	Lectu	Tutori	Tot	

		re	al	al	
		45	15	60	

Text Books

1. Bahga, A., & Madiseti, V. (2016). *Big data science & analytics: A hands-on approach*. Vpt.

Book for References

1. Shah, C. (2020). *A hands-on introduction to data science*. Cambridge Institution Press.
2. Srinivasa, K. G., M., S. G., & H., S. (2018). *Network data analytics: A hands-on approach for application development*. Springer

E-Resource

1. <https://www.lerndatasci.com/free-data-science-books/>
2. <https://www.analyticsvidhya.com/blog/2020/12/14-free-data-science-books-to-add-to-your-list-in-2020-to-upgrade-your-data-science-journey/>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SYLLABUS
B.COM – CORPORATE SECRETARYSHIP

SEMESTER - I

TAMIL – I

Course Code	Course Name	L	T	P	C
XGT101	TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSEOUTCOMES		DOMAIN	LEVEL
After the completion of the course, students will be able to			
CO1	சுநஉழபணைந (அரையாளம் காணுதல்) பல்வேறு அறிஞர் பெருமக்களின் தொண்டுகளைத் தமிழ்மொழி மூலம் அறிந்து கொள்ளல்.	Cognitive	Remember

CO2	ஊழழ்ளந (தெரிவு செய்தல்) பன்முகப் பரிமாணங்களின் கவிதைகளை இலக்கியங்கள் மூலம் அறிந்து கொள்ளல்.	Cognitive	Remember
CO3	ஊநளஉசழைந (விளக்குதல்) தமிழ் மகளிரின் உரையாடல் சிறப்புச் செய்திகளை உணர்தல்.	Cognitive	Understand
CO4	யூடல (விளக்குதல்) பல்வேறு கலைத்துறைச் சார்ந்த பிரிவுகள், மண்ணின் பாடல்கள் குறித்துத் தெளிவு பெறல்.	Cognitive	Apply
CO5	யுடெலணந (பகுத்தல்) சிறுகதைகளின் தோற்றம் மற்றும் வளர்ச்சி நிலை நாடுகங்கள் - கவிதை குறித்துத் தெளிவு பெறுதல்.	Cognitive	Analyze

அலகு-1	தமிழ் அறிஞர்களும் தமிழ்த்தொண்டும்	9	
பாரதியார், பாரதிதாசன், நாமக்கல் கவிஞர், சி.இலக்குவனார், உ.வே.சாமிநாத அய்யர், தெ.பொ.மீனாட்சி சுந்தரம், கவிமணி தேசியவிநாயகம் பிள்ளை தொட்பான செய்திகள், சிறந்த தொட்கள், சிறப்புப் பெயர்கள்.			
அலகு-2	கவிதைகள் (மரபுக்கவிதை, புதுக்கவிதை)	9	
மரபுக்கவிதை : முடியரசன், வாணிதாசன், சுரதா, கண்ணதாசன், உடுமலை நாராயண கவி, படுக்கோடுரை கல்யாண சுந்தரம், மருதகாசி தொட்பான செய்திகள். புதுக்கவிதை : ந.பிச்சமுர்த்தி, சி.சு.செல்லப்பா, மு.மேத்தா, ஈரோடு தமிழன்பன், அப்துல் ரகுமான், ஞானக்கூத்தன், ஆலந்தூர் மோகனரங்கன் தொட்பான செய்திகள்.			
அலகு-3	உரையாடல்கள், தமிழ் மகளிரின் சிறப்பு	9	
ஐ.யு.போப் மற்றும் வீரமாமுனிவரின் தமிழ்ப்பணி, பெரியார், அண்ணா, முத்திராமலிங்கத்தேவர், அம்பேத்கர், காமராசர், மா.பொ.சிவஞானம், காயிதே மில்லத் சமுதாயத் தொண்டு. அன்னி பெசண்டு அம்மையார், மூவாலூர் ராமாமிர்தம்மாள், டாக்டர் முத்துலட்சுமி ரெட்டு, வேலுநாச்சியார், வள்ளியம்மை, ராணி மங்கம்மாள் சிறப்பு.			
அலகு-4	நாட்டுப்புறப்பாடல்	9	
தாலாட்டுப்பாடல், தொழில் பாடல், ஒப்பாரிப் பாடல்.			
அலகு-5	இலக்கிய வரலாறு	9	
உரைநடை, சிறுகதை, நாடகம், கவிதைகள்.			
ECTURE	TUTORIAL	PRACTICAL	TOTAL
45	---	---	45

பாட நூல்கள்:

முனைவர் கா.செல்வகுமார் (தொ.ஆ.), பொதுத்தமிழ், மார்ச் - 2022, துரைகோ பதிப்பகம், அரும்பாக்கம், சென்னை - 106. 9884159972.

முனைவர் மு.அருணாசலம் (ப.ஆ.) - தமிழ் இலக்கிய வரலாறு - 2012, அருண் பதிப்பகம்,

தரைத்தளம், பாலாஜி நகர், ஞஃஃ காலனி, கண்டுன்மெண்டு, திருச்சி - 1. 9894440530
சு.சக்திவேல் - நாட்டுப்புற இயல் ஆய்வு, மணிவாசகர் பதிப்பகம் - 12,
மேலசன்னதி வீதி, சிதம்பரம் - 1.

முனைவர் கோ.பெரியண்ணன் - அடிப்படை எளிய தமிழ் இலக்கணம் - 2003 -
வனிதா பதிப்பகம், 11- நானா தெரு, பாண்டி பஜார், தி.நகர், சென்னை - 17.

பார்வை நூல்கள்:

முனைவர் ந.லெனின், தாலாட்டுப் பாடல், பிப்ரவரி - 2015, பிருந்தா பதிப்பகம், தஞ்சாவூர் - 5.

கோ. வெங்கடாசலம் (தொ.ஆ.) - 2005, தமிழ் இலக்கிய கைவிளக்கு, அன்னை சரஸ்வதி பதிப்பகம், குடியாத்தம்.

முனைவர் இராஜா வரதராஜா - பயன்முறைத் தமிழ் - ஜூன் 2015, சிவகுரு பதிப்பகம், 7:40, கிழக்குச் செட்டித்தெரு, பரங்கிமலை, சென்னை - 16.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FOUNDATIONAL TAMIL - I

Course Code	Course Name	L	T	P	C
XFT101	FOUNDATIONAL TAMIL – I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

COURSEOUTCOMES		OMAIN	EVEL
After the completion of the course, students will be able to			
01	உயிர் எழுத்துக்கள் - மெய்யெழுத்துகள் வகைப்படுத்தி நினைவூட்டல்.	Cognitive	Remember
02	உடல் உறுப்புப் பெயர்கள் - எளிய சொற்களை தொகுத்துக் கூறுதல்	Cognitive	Remember
03	ஒலி வேறுபாடுளைப் புரிந்து கொள்ளும் திறன் பெறல்	Cognitive	Understand
04	தமிழில் உரையாடல் - இயற்கையை வருணித்தல்.	Cognitive	Apply
05	அறநெறிக் கருத்துக்களை வகைப்படுத்தும் திறன் பெறல்.	Cognitive	Analyze

அலகு- 1	எழுத்துக்களின் வகைகள்	9
உயிர் எழுத்துக்கள் - மெய்யெழுத்துகள் - பிரித்து எழுதுதல் - சேர்த்து எழுதுதல் - பொருள்விளக்கம் அறிதல்		
அலகு- 2	எளிய தமிழ்ச் சொற்களைவகைப்படுத்துதல்	9
உடல் உறுப்புப் பெயர்கள் - எளிய தமிழ்ச் சொற்கள் வகைப்படுத்துதல்		
அலகு- 3	ஒலி வேறுபாட்டுத் திறன்	9
ஒலி வேறுபாடுகள் - சொல் வகைகள்		
அலகு- 4	உரையாடல்	9
தமிழில் உரையாடல் - இயற்கையைப் பற்றி அறிதல் - வருணனை செய்தல்		
அலகு- 5	அறநெறிக் கருத்துக்களைப் பின்பற்றுதல்	9
விழாக்கள் - அறநெறிக் கதைகள் - பிழையின்றிப் படித்தல், எழுதுதல்		
LECTURE	TUTORIAL	PRACTICAL
45	---	---
		TOTAL
		45

ghIE}y;fs;:

முனைவர் கோ.பெரியண்ணன் - அடிப்படை எளிய தமிழ் இலக்கணம் - 2003, வனிதா பதிப்பகம், 11, நானா தெரு, பாண்டி பஜார், தி.நகர், சென்னை - 17.

முனைவர் ந.லெனின் - பிழையின்றித் தமிழை எழுதுக (எளியமுறை) சூன்-2020, பிருந்தா பதிப்பகம், தஞ்சாவூர் - 05.

பார்வை நூல்கள்:

1. தமிழ்நாடு அரசு வெளியிட்டுள்ள தமிழ்ப் நூல்கள், வகுப்பு - 6, 7, 8.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENGLISH -I

Course Code	Course Name	L	T	P	C
XGL102	English –I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	3

Course Outcomes (COs)

On the successful completion of this course students would able to

CO1: Cog (Re): *Recall* the basic grammar and using it in proper context.

CO2: Cog (U): *Explain* the process of listening and speaking.

CO3: Cog (C): *Adapt* important methods of reading.

CO4: Cog (U): *Demonstrate* the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Grammar: i. Major basic grammatical categories ii. Notion of correctness and attitude error correction	9
II	Listening and Speaking: ii. Importance of listening skills iv. Problems of listening to unfamiliar accents v. Aspects of pronunciation and fluency in speaking vi. intelligibility in speaking	9
III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	9
IV	Basics of Writing: ix. Introduction to writing skills x. Aspects of cohesion and coherence xi. Expanding a given sentence without affecting the structure xii. Reorganizing jumbled sentences into a coherent paragraph xiii. Drafting different types of letters (personal notes, notices, complaints, appreciation, conveying sympathies etc.)	9
	Lectu Tutori Tot	

		re	al	al	
		36	0	36	

Text books

7. Acevedo and Gower M (1999) Reading and Writing Skills. London, Longman
8. Deuter, M et. al. (2015). Oxford Advanced Learner's Dictionary of English (Ninth edition). New Delhi, OUP

Table 1: Mapping of Cos with POs

COS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

FINANCIAL ACCOUNTING-I

COURSE OUTCOMES (COs)

- CO1: Cog: U, *Understand* the concept of accounting and *Prepare* Journal and ledger
- CO2: Cog: Ap, *Prepare* bank reconciliation statement and to *identify* and rectify errors.
- CO3: Cog: Ap, *Calculate* depreciation on fixed assets
- CO4: Cog: An: *Compare and contrast and solve* single entry to double entry system.
- CO5: Cog: Ap, *Acquire* theoretical knowledge on accounting and preparation of final accounting

COURSE CODE	COURSE	L	T	P	C
XCR103	XCR103-FINANCIAL ACCOUNTING-I	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION TO FINANCIAL ACCOUNTING Accounting Concepts and Conventions – Accounting Standards (AS) 1 – 6 – (theory only)- Preparation of Journal and ledger Account	12+3+0
II	RECTIFICATION OF ERRORS Classification of errors – basic principle for rectification of errors – suspense account. RECONCILIATION STATEMENTS Bank Reconciliation Statement	12+3+0
III	ACCOUNTING FOR DEPRECIATION a) Depreciation Policy applicable to different industries. b) Methods, computation and Accounting treatment Straight line, diminishing balance method, annuity method, sinking fund method, machine hour rate method.	12+3+0
IV	SINGLE ENTRY SYSTEM Under Single Entry System including conversion of single entry into double entry system (basic level) i. Concept of Single Entry System and preparation of Statement showing	12+3+0

	Profit and Loss, Statement of Affairs ii. Conversion of Single Entry System into Double Entry System of accounting.							
V	PREPARATION OF FINAL ACCOUNTS: Preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet (Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors)	12+3+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>50 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </table>	Lecture	Tutorial	Total	50 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
50 Hours	15 Hours	75 Hours						
TEST BOOKS								
1. Gupta, R. L., & Radhaswamy, M. (2014). <i>Advanced Accountancy</i> . New Delhi: Sultan Chand Sons.								
2. Reddy, T. S., & Murthy, A. (2015). <i>Financial Accounting</i> . Chennai: Margham Publications Pvt., Ltd.								
REFERENCE								
1. Chakravarthi. (n.d.). <i>Advanced Accountancy</i> . Himalaya publications								

Mapping of COs with Pos

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3				1	1		3
CO2	3	2					2		3
CO3	2	2				1			1
CO4	2	3				1			2
CO5	2	2							
Total	15	12	0	0	0	3	3	0	3

COMPANY LAW AND SECRETARIAL PRACTICE – I

COURSE OUTCOMES

CO1: Cog: U, **Explain** the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Cog: U, **Compare and contrast** Memorandum of Association and Articles of Association.

CO3: Cog: U, **Summarize** the Rights and liabilities of company shareholders.

CO4: Cog: U, **Describe** powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Cog U, **Explain** circumstances and the procedure for winding up of the company

COURSE CODE	COURSE	L	T	P	C
XCR104	XCR104-COMPANY LAW AND SECRETARIAL PRACTICE – I	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours allotted
I	INTRODUCTION: COMPANIES ACT, 1956 AND 2013: Jurisprudence of Company Law; Meaning, Nature, Features of a company; Judicial	12+3+0

	ceptance of the company as a separate legal entity; Concept of Corporate veil, Applicability of Companies Act; Definitions and Key Concepts- conversion of private company into public company and vice versa, Secretarial Duties in connection with Formation of Company –Case Study							
II	MEMORANDUM OF ASSOCIATION- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management - Secretarial Duties regarding Alteration in MoA & AoA -Case study	12+3+0						
III	SHARES AND SHARE CAPITAL: Meaning and types of Capital; Concept of issue and allotment; Issue of Share certificates; Further Issue of Share Capital; Issue of shares on Private and Preferential basis; Rights issue and Bonus Shares; Sweat Equity Shares and ESOPs; Issue and Redemption of preference shares; Transfer and Transmission of securities; Buyback of securities; dematerialization and rematerialization of shares; Reduction of Share Capital. Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences	12+3+0						
IV	MEMBERS AND SHAREHOLDERS: How to become a member; Register of Members; Declaration of Beneficial Interest; Rectification of Register of Members; Rights of Members; Variation of Shareholders’ rights; Shareholders Democracy; Shareholder agreement, Subscription Agreements, etc powers - Case study	12+3+0						
V	DIRECTORS- Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation, removal managerial remuneration, powers & duties, liabilities; Company Meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types; Case Study	12+3+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 Hours</td> <td>15 hours</td> <td>75 hours</td> </tr> </table>	Lecture	Tutorial	Total	60 Hours	15 hours	75 hours	
Lecture	Tutorial	Total						
60 Hours	15 hours	75 hours						

Text:

1. Kapoor N D, “Elements of Company Law”, Sultan Chand & Sons, New Delhi, 2017

Reference Books:

1. Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd., New Delhi, 2015
2. Gower & Davies, “Principles of Modern Company Law”, Sweet & Maxwell Publishers, London, 2012
4. Kuchal M.C. Modern Indian Company Law ShriMahavir Books, Noida.

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	1	1	0	1
CO2	2	0	0	0	0	1	1	0	2
CO3	2	0	0	0	1	1	0	0	1
CO4	2	1	0	0	0	2	1	0	1
CO5	2	1	0	0	1	2	0	0	2
Total	11	3	0	0	3	7	3	0	7

BUSINESS MANAGEMENT

COURSE OUTCOMES (COs)

CO1: Cog: (U),(Eva), *Summarise* the nature, process of business management. *Compare and contrast* the contributions towards management

3. Allen, L. A., (1958). *Management and Organization*. New York: McGraw Hill.

4. Hampton, D. R., (1969). *Modern Management*. New York : Mc Graw Hill.

Course utcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	0	0	1	0	2	1
CO2	2	1	1	0	0	0	2	1	0
CO3	1	1	0	0	1	1	1	1	1
CO4	2	1	0	0	1	1	1	1	1
CO5	1	2	0	0	1	1	2	1	1
Total	8	7	2	0	4	5	7	7	5

PRINCIPLES OF ECONOMICS

Course Outcomes (COs):

CO1: Cog. (U): *Discuss* the basic concepts, scope and importance of economics in business

CO2: Cog: (U) *Discuss* the law of demand and supply.

CO3: Cog (U) *Explain* the Theory of Production and cost

CO4: Cog (U) *Illustrate* Price and Output under Determination Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.

CO5: Cog (Und), Aff (Valuing) *Summarize* law of Diminishing Marginal Utility, Equip marginal Utility, Indifference Curve Law of Variable Proportion and Laws of Returns to Scale.

COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR106	XCR106-PRINCIPLES OF ECONOMICS	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:1:0	4	1	0	5

SYLLABUS

Units	Content	Hrs
I	THE FUNDAMENTALS OF ECONOMICS: The Economic Problem-Scarcity and Choice; Nature and Scope- Positive and Normative Economics, Micro and Macro Economics; Central Problems of an Economy; Production Possibility Curve; Opportunity Cost; Working of Economic Systems; Economic Cycles	12+3+0
II	BASIC ELEMENTS OF DEMAND AND SUPPLY: Demand-Meaning, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand, Law of Demand, Changes in Demand; Supply- Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Changes in Supply; Equilibrium of Demand and Supply- Determination of Equilibrium Price and Quantity, Effect of a shift in Demand or Supply; Elasticity of Demand and Supply	12+3+0
III	THEORY OF PRODUCTION AND COSTS: Theory of Production-factors of Production, Basic Concepts, Production Function, Law of Variable Proportions, Returns to Scale; Producer's Equilibrium- Least-cost Factor Combination and Output Maximisation for a given Level of Outlay; Theory of Costs- Basic Concepts, Short-run Total Cost Curves-fixed and Variable, Short-run Average and Marginal Cost Curves, Relationship between Average and Marginal Cost Curve, Average and Marginal Cost Curves in the Long-run	12+3+0
IV	ANALYSIS OF MARKETS: Basic Concepts of Revenue, Revenue Curves, Relationship between Average and Marginal Revenue Curve; Concept of Market and Main Forms of Market; Equilibrium of the Firm- Meaning, Objectives of the Firm, Total Revenue-Total Cost Approach, Marginal Revenue-Marginal Cost Approach; Price and Output under Determination Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.	12+3+0
V	THEORY OF CONSUMER BEHAVIOUR: Cardinal Utility Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility; Indifference Curve Approach- Indifference Curves, Properties of Indifference Curves, Budget Line, Consumer's Equilibrium.	12+3+0

	Indian Economy- An Overview Basic Characteristics of the Indian economy; Major Issues of Development; Development Experience and Recent Trends in Indian Economy; Indian Economy in Comparison to Major Economies of the World			
		Lecture	Tutorial	Total
		60	15	75

Text Book

1. Shankaran, S. (2018). *Business Economics*. Chennai-17: Margham Publications.

Reference Books:

1. Chaudhary, C. N. (n.d.). *Business Economics*. Jaipur - 03: RBSA Publishers.
2. Cherunilam, F. (n.d.). *Business Environment*. Mumbai – 04: Himalaya Publishing House.
3. Mehta, P. L. (n.d.). *Managerial Economics, Analysis, Problems & Cases*. New Delhi: Sultan Chand & Sons.
4. Taylor, T., Paul, S., Greenlaw, Fredericksburg, S. A., Dodge, E., & Indiana. (2017). *Principles of Microeconomics*. OpenStax.

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	0	0	0	1
CO2	1	1	1	0	1	0	1	0	1
CO3	1	2	2	0	0	2	2	0	1
CO4	1	2	0	0	3	2	0	0	2
CO5	1	3	0	0	2	2	0	0	2
Total	5	9	3	0	7	6	3	0	7

COURSE CODE	XUM001	L	T	P	SS	C
COURSE NAME	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	1	0	0	1	1
PREREQUISITES	Not Required	L	T	P	SS	H
C:P:A	0.8:0.1:0.1	1	0	0	1	2
COURSE OUTCOMES	Domain	Level				
CO1 Relate and Interpret the human ethics and human relationships	Cognitive	Remember, Understand				
CO2 Explain and Apply gender issues, equality and violence against women	Cognitive	Understand, Apply				
CO3 Classify and Develop the identify of women issues and challenges	Cognitive & Affective	Analyze Receive				
CO4 Classify and Dissect human rights and report on violations.	Cognitive	Understand, Analyze				
CO5 List and respond to family values, universal brotherhood, fight against corruption by common man and good governance.	Cognitive & Affective	Remember, Respond				
UNIT I HUMAN ETHICS AND VALUES		3+3				
HUMAN ETHICS AND VALUES						
Human Ethics and values - Family and Society, Social service, Social Justice, Integrity, Caring and Sharing, Honesty and Courage, Time Management, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, Personality Development						
UNIT II GENDER EQUALITY		3+3				
Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Social and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, GDI and GEM. Contributions of Dr.B.R. Ambedkar, Thanthai Periyar and Phule to Women Empowerment.						
UNIT III WOMEN ISSUES AND CHALLENGES		3+3				
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Dowry Prohibition Act.						
UNIT IV HUMAN RIGHTS		3+3				
Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Forced Labour, Child helpline-Intellectual Property Rights (IPR) and its types. National Policy on occupational safety and health.						
UNIT V GOOD GOVERNANCE		3+3				
Good Governance - Democracy, People's Participation, Transparency in governance and Audit, Corruption, Impact of corruption on society and Remedial measures, Government system of Redressal. Creation of People friendly environment and universal brotherhood.						
	LECTURE	SELF STUDY			TOTAL	
	15	15			30	
REFERENCES						
40. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).						
41. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations						

CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FOUNDATIONAL TAMIL - II

Course Code	Course Name	L	T	P	C
XFT201	FOUNDATIONAL TAMIL – II	3	0	0	3
Prerequisites	FOUNDATIONAL TAMIL – I	L	T	SS	H
C:P:A	3:0:0	3	0	0	3

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENGLISH - II

Course Code	Course Name	L	T	P	C
XGL202	XGL202-ENGLISH- II	3	0	0	3
Prerequisites	Nil	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	3

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (Rem): Recall the basic grammar and using it in proper context.

CO2: Cog (U): Explain the process of listening and speaking.

CO3: Cog (Cre): Adapt important methods of reading.

CO4: Cog (U): Demonstrate the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted
I	Advanced Reading: i. Reading texts of different genres and of varying length ii. Different strategies of comprehension iii. Reading and interpreting non-linguistic texts iv. Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)	13+0+0
II	Advanced Writing: v. Analysing a topic for an essay or a report vi. Editing the drafts arrived at and preparing the final draft vii. Re-draft a piece of text with a different perspective (Manipulation exercise) viii. Summarise a piece of prose or poetry ix. Using phrases, idioms and punctuation appropriately.	12+3+0
III	Principles of Communication and Communicative Competence: x. Introduction to communication – principles and process xi. Types of	10+3+0

	Departmental Accounts– Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.							
IV	HIREPURCHASE AND INSTALLMENT Hire purchase and Installment – Default and Repossession – Hire purchase Trading Account – Installment Purchase system.	12+3+0						
V	ACCOUNTING FOR DISSOLUTION OF PARTNERSHIP FIRM Dissolution of a partnership firm –Modes of dissolution of a firm; Insolvency partners; sale to a limited company- Gradual realization of assets and sequential distribution.	12+3+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

TEST BOOKS

- Jain, S. P., & Narang, K. L. (2018). *Advanced Accounting*. Delhi: Kalyani publication.
- Reddy, T. S., & Murthy, A. (2015). *Financial Accounting*. Chennai.: Margham Publications Pvt., Ltd.

REFERENCE

- Chakravarthi. (n.d.). *Advanced Accountancy*. Himalaya publications.
- Cooper, D. (n.d.). *Advanced Accountancy*. Ouachita Baptist University.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	0	0	0	0	1
CO2	2	1	0	0	1	0	0	0	1
CO3	2	2	0	1	0	0	1	0	0
CO4	1	1	0	1	0	0	0	0	1
CO5	1	0	0	2	0	0	1	1	1
Total	8	5	0	4	1	0	2	1	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

XCR204-COMPANY LAW AND SECRETARIAL PRACTICE – II

COURSE OUTCOMES

- CO1: Cog: U, *Explain* the borrowing powers of the company.
CO2: Cog: U, *Compare and contrast* company management.
CO3: Cog: U, *Summarize the* meetings and proceedings.
CO4: Cog: U, *Describe* the dividends, accounts and audits of the company
CO5: Cog U, *Explain* circumstances and the procedures for winding up of the company

SEMESTER-II					
COURSE CODE	COURSE NAME	L	T	P	C
XCR204	COMPANY LAW AND PRACTICE – II	4	1	0	5
PREREQUISITES		L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours allotted
I	BOARD CONSTITUTION AND ITS POWERS: Board composition; Restriction and Powers of Board; Board Committees- Audit Committee, Nomination and Remuneration Committee, Stakeholder relationship committee and other Committees. Borrowing powers: Meaning – Ultra vires borrowing- Mortgages and charges- Fixed and floating charges- registration of charges – legal provisions- effects and consequences of non-registration of	12+3+0

	Large. Debentures- Definition-kinds-Guidelines for the issue of debentures- Duties of secretary- comparison between a shareholder and a Debentures holder.			
II	KEY MANAGERIAL PERSONNEL (KMPS): Key Managerial Personnel and their Remuneration: Appointment of Key Managerial Personnel; Managing and Whole-Time Directors, Manager, Chief Executive Officer and Chief Financial Officer; Company Secretary – Appointment, Role and Responsibilities, Company Secretary as a Key Managerial Personnel; Functions of Company Secretary; Officer who is in default; Remuneration of Managerial Personnel.	12+3+0		
III	MEETINGS AND PROCEDURES: Frequency, Convening and Proceedings of Board and Committee meetings; Agenda Management; Meeting Management; Resolution-Secretarial Standards: Annual General Meeting; Extraordinary general Meetings; Other General Meetings; Types of Resolutions; Notice, Quorum, Poll, Chairman, Proxy; Meeting and Agenda; Process of conducting meeting; Voting and its types- Signing and Inspection of Minutes- Duties of Company Secretaries before, during and after Board/ Committee Meeting and General Meeting- MCA Rule 21.	12+3+0		
IV	DIVIDENDS, ACCOUNTS AND AUDIT: Dividend- Definition-Rules regarding dividends – Secretarial procedure regarding payment of Dividends. Accounts-Statutory Books of account –Annual Accounts and Balance sheet-Secretarial Duties. Auditor-Qualifications-Appointment-Rights, Duties. An overview of Inter-Corporate Loans, Investments, Guarantees and Security, Related Party Transactions- Registers and Records: Maintenance and Disposal	12+3+0		
V	WINDING UP: Meaning-Modes of winding up-Compulsory winding up – Voluntary winding up –Winding up subject to supervision of court- duties of secretary in respect of winding up- liquidators – duties and powers of liquidator. Legal framework governing Company Secretaries: The Company Secretaries Act, 1980 along with Rules and Regulations; Disciplinary Mechanism and Penalties for Professional Misconduct; Ethics in Profession, Professional Liabilities.	12+3+0		
			Lecture	Tutorial
			60 Hours	15 hours
				Total
				75 hours

Text

1. Kapoor, N. D. (2015). *Elements of Company Law* (30th ed.). New Delhi: Sultan Chand & Sons

Reference Books

1. Ghosh, P. K., & Balachandran, V. (2001). *Company Law & Practice*. New Delhi: Sultan Chand & Sons.
2. Gower, & Davies. (2012). *Principles of Modern Company Law*. Sweet & Maxwell Publishers, London.
3. Kuchal, M. C. (n.d.). *Modern Indian Company Law*. Noida: Shri Mahavir Books.
4. Taxmann. (2015). *Master Guide to Companies Act 2013 & Company Rules*. New Delhi: Taxmann Publications Pvt. Ltd.

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	1	1	0	1
CO2	2	0	0	0	0	1	1	0	2
CO3	2	0	0	0	1	1	0	0	1
CO4	2	1	0	0	0	2	1	0	1
CO5	2	1	0	0	1	2	0	0	2
Total	11	3	0	0	3	7	3	0	7

XCR205-E-COMMERCE and E- MARKETING

COURSE OUTCOMES

CO1: Cog: U, **Explain** the meaning concept and nature of modern marketing.

CO2: Cog: U, **Compare and contrast** components of marketing environment.

CO3: Cog: U, **Summarize** the elements of marketing mix.

CO4: Cog: U, **Describe** the trends in digital marketing.

CO5: Cog U, **Explain** the importance of service marketing.

COURSE CODE	COURSE NAME	L	T	P	C
XCR205	E-COMMERCE and E- MARKETING	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3: 0.5:0.5	3	1	0	4

SYLLABUS

UNITS	CONTENT	Hours allotted						
I	INTRODUCTION TO MARKETING & E-COMMERCE: Meaning and definition, Goals, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent trends in Marketing – Green Marketing and Grey Marketing, Retailing, Relationship Marketing, Customer Relationship Marketing and Social Marketing. A Brief History of Ecommerce- understanding E-commerce: organizing Themes	9+3+0						
II	E-COMMERCE BUSINESS MODELS AND CONCEPTS: E-commerce business Models, Major Business to Consumer (B2C) business models, Major business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features	9+3+0						
III	BUILDING AN E-COMMERCE WEB SITE: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic Billing presentment and payment	9+3+0						
IV	DIGITAL MARKETING: The Internet Audience and Consumer behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online, Online financial services, Online Travel Services, Online career services Process of Digital Marketing	9+3+0						
V	SOCIAL NETWORKS MARKETING: Social networks and online communities, Online auctions, E-commerce portals	9+3+0						
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45Hours</td> <td>15 hours</td> <td>60 hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45Hours	15 hours	60 hours	
Lecture	Tutorial	Total						
45Hours	15 hours	60 hours						

Text

1. Joseph, S. J. (2016). *E-Commerce: an Indian perspective* 2. S. J. Joseph, *E-Commerce: an Indian perspective*, 2016

2. Laudon, K. C. (2018). *E-Commerce : Business, Technology, Society* (4th ed.). Pearson

Reference Books

1. Gandhi, J. C. (n.d.). *Marketing Management*. Tata Mc-Graw-Hill.

2. Janardhan, T. G., Leelavathy, A. M., & Bhagya, G. B. (2014). *Marketing & Service Management* (1st ed.). Kalyani Publication.

3. Kotler, P. (2016). *Marketing Management*.

4. Mani, A. (n.d.). *Marketing & Services Management*. SBH.

5. Pillai, R. S., & Bagavathi. (1987). *Modern marketing*. S. Chand Publishing.

6. Stanton, W. J., Michael, M. J., & Walker, B. J. (n.d.). *Fundamentals of Management*. Tata Mc-rav-Hill

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	0	0	0	0	0	1
CO2	3	2	0	0	1	0	0	0	1
CO3	2	3	0	0	0	0	0	0	1
CO4	3	2	0	0	1	0	1	0	1
CO5	3	2	0	0	0	0	0	0	0
Total	13	11	0	0	2	0	1	0	4
Scaled	3	3	0	0	1	0	1	0	1

0 – No relation 1- Low relation 2- Medium relation 3–High relation

XCR206-COMPUTER APPLICATIONS IN BUSINESS

Course Outcomes

CO1: Cog: U, **Explain** the features of computer generation and overview of application of software

CO2: Cog, U, **Illustrate** internet and mailing concepts.

CO3: Cog, Ap, **Infer** word processing for document preparations and filing.

CO4: Cog, Ap, **Prepare** spreadsheets and made essential business analysis.

CO5: Cog, Ap, **Apply** presentation in business.

COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR206	COMPUTER APPLICATIONS IN BUSINESS	3	0	1	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	3	0	2	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Basic Concepts: Characteristics of a Computer; Advantages of computers; Limitation of Computers; Types of Computers; applications of computers, Hardware, Firmware, Live ware; Software; System Software: Operating system, translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailor made software.	9+0+6						
II	Internet & Mailing: Meaning of Internet; Growth of internet, Owner Internet, World WideWeb; Internet Protocols, Usage of Internet to society, Search Engines. Sending - Reading - Replying - Deleting - Existing - Sending mail to more than one person - Sending folder - Forwarding a mail - Checking the spelling - Attaching signature - Managing the address book.	9+0+6						
III	Word Processing: Introduction to word Processing; Word processing concepts, Working with word document, Opening an existing document/creating a new document; Saving, selecting text, Editing text, Finding and replacing text, formatting text, Bullets and numbering, Tabs, Paragraph formatting, Page Setup.	9+0+6						
IV	Spreadsheet and its Business Applications: Spreadsheet concepts; creating a work book, saving a work book, editing a work book, inserting, deleting work sheets, entering data in a cell, formula Copying, moving data from selected cells, Using Excel formulas and Inserting charts.	9+0+6						
V	Business Presentations: Creating a presentation; Editing, Sorting, layout, Set-up row, Rehears timing, inserting videos and smart diagrams presentations.	9+0+6						
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Lecture</th> <th>Practical</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45</td> <td>30</td> <td>75</td> </tr> </tbody> </table>	Lecture	Practical	Total	45	30	75	
Lecture	Practical	Total						
45	30	75						

TEXT BOOK:

- Saxena, S., (2015) *A First Course in Computers*, Vikas Publishing House, New Delhi.
- Sinha. K, P., & Sinha, P. *Foundation of Computing*, , BPB, Publication.

BOOKS FOR REFERENCE:

- Jaiswal, S. (2004) "*IT Today*", Galgotia publication private ltd., New Delhi,

2. Basendra,S, K.,(2001) “ *Computers Today*”, Galgotia publication private Ltd., New Delhi,

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ENVIRONMENTAL STUDIES

	SEMESTER II	L	T	P	SS	C
COURSE CODE	XUM002	1	0	0	1	1
COURSE NAME	XUM002-ENVIRONMENTAL STUDIES	L	T	P	SS	H
C: P: A	0.8:0.1:0.1	1	0	0	1	2
COURSE OUTCOMES:		Domain			Level	
CO1 <i>Describe</i> the significance of natural resources and <i>explain</i> anthropogenic impacts.		Cognitive			Remember Understand	
CO2 <i>Illustrate</i> the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.		Cognitive			Understand	
CO3 <i>Identify</i> the facts, consequences, preventive measures of major pollutions and <i>recognize</i> the disaster phenomenon.		Cognitive Affective			Remember Receiving	
CO4 <i>Explain</i> the socio-economic, policy dynamics and <i>practice</i> the control measures of global issues for sustainable development.		Cognitive			Understand Analyse	
CO5 <i>Recognize</i> the impact of population and the concept of various welfare programs, and <i>apply</i> modern technology towards environmental protection.		Cognitive Psychomotor			Understand Apply	
UNIT - I NATURAL RESOURCES AND ENERGY					3+3	
World Environment Day and its need- Forest resources: Use, Deforestation- Water sources: over-utilization of surface and ground water- Mineral resources: Environmental effects of mining- Food resources: Modern agriculture, Fertilizer-Pesticide problems, Water logging, Salinity-Energy resources: Renewable and Non-renewable energy sources; Alternate energy resources-Role Of individual in Conservation of Resources.						
UNIT - II ECOSYSTEMS AND BIODIVERSITY					3+3	
Structure and function of an ecosystem – Producers, consumers and decomposers – biogeochemical cycles- Food chains, Food webs, Structure and Function of the Forest ecosystem and Aquatic ecosystem– Introduction to Biodiversity- Endemic, Extinct and endangered species- Conservation of Biodiversity: In-situ and Ex-situ conservation.						
UNIT – III ENVIRONMENTAL POLLUTION					3+3	
Definition – Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management: Causes, effects and control measures of industrial wastes – Role						

	an individual in prevention of pollution – Pollution case studies			
UNIT –IVSOCIAL ISSUES AND THE ENVIRONMENT				3+3
	Rain water harvesting– Resettlement and Rehabilitation of people, Climate change, global warming, Acid rain, Ozone layer depletion, Nuclear accidents and Holocaust – Environment Protection Act – Water Act – Wildlife Protection Act – Forest Conservation Act.			
UNIT –VHUMAN POPULATION AND THE ENVIRONMENT				3+3
	Population growth, Variation among nations - Population explosion - Environment and human health- HIV / AIDS – Role of Information Technology in Environment and human health – Case studies.			
LECTURE	TUTORIALS	PRACTICALS		TOTAL
30	0	-----		30
TEXT BOOKS				
	19. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, (2000).			
	20. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, (2003).			
	21. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, (2003).			
	22. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, (2006).			
	23. Introduction to International disaster management, Butterworth Heinemann, (2006).			
	24. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, (2004).			
REFERENCES				
	19. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, (2009).			
	20. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, (2001).			
	21. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, (2012).			
	22. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, (2003).			
	23. Sundar, Disaster Management, Sarup & Sons, New Delhi, (2007).			
	24. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, (2006).			
E RESOURCES				
40.	1. http://www.e-booksdirectory.com/details.php?ebook=10526			
	41. https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science			
	42. https://www.free-ebooks.net/ebook/What-is-Biodiversity			
	43. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4			
	44. http://bookboon.com/en/pollution-prevention-and-control-ebook			
	45. http://www.e-booksdirectory.com/details.php?ebook=8557			
	46. http://www.e-booksdirectory.com/details.php?ebook=6804			
	47. http://bookboon.com/en/atmospheric-pollution-ebook			
	48. http://www.e-booksdirectory.com/details.php?ebook=3749			
	49. http://www.e-booksdirectory.com/details.php?ebook=2604			
	50. http://www.e-booksdirectory.com/details.php?ebook=2116			
	51. http://www.e-booksdirectory.com/details.php?ebook=1026			
	52. http://www.faadooengineers.com/threads/7894-Environmental-Science			

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	0	0	0	2	0	0	0	0	0	0
CO2	0	0	0	0	2	0	0	0	0	0	0
CO3	0	0	0	0	2	0	0	0	0	0	0
CO4	0	0	0	0	2	0	0	0	0	0	0
CO5	0	0	0	0	2	0	0	0	0	0	0
Total	0	0	0	0	10	0	0	0	0	0	0

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER III

CORPORATE ACCOUNTING – I

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: U, *Understanding* the Accounting treatment for Issue of Shares

CO2: Cog: Ap, *Ascertain* the Redemption of Preference Shares and Debentures.

CO3: Cog: Ap, *Prepare* the final accounts and balance sheet of companies.

CO4: Cog: Ap, *Compute* the accounts Valuation of Goodwill and Shares.

CO5: Cog: U, *Summarize* the Holding Companies accounts

COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCR301	XCR301-CORPORATE ACCOUNTING -I	4	1	0	5
PREREQUISITE	NIL	L	T	P	Hour
C:P:A	5:0:1	4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours allotted
I	Shares – Definition- Types of Shares – Issue of Shares – Calls – Calls in advance and Arrears – Forfeiture and Reissue of Shares – Underwriting of Shares and Debentures.	12+3+0
II	<i>Redemption of Preference Shares and Debentures- legal conditions – Purchase of Business – Profits prior to Incorporation.</i>	12+3+0
III	Preparation of Company Final Accounts – Company Balance Sheet Preparation – Computation of Managerial Remuneration.- Schedule III for Financial Statements.	12+3+0
IV	<i>Valuation of Goodwill and Shares. – Dividends – interim dividend and final dividend.</i>	12+3+0
V	Holding Companies (excluding inter-company holdings)	12+3+0
	Lecture	Tutorial
	60 Hours	15 Hours
		Total
		75 Hours

Text Book

- Gupta, R. L., & Radhaswamy, S. (2013) *Corporate Accounting*.
- Maheshwari, S.N., *Corporate Accounting* (6th Edition).

Reference Books:

1. Raman & Arulanandam, *Corporate Accounting*
2. Reddy & Murthy, *Corporate Accounting*
3. Palaniyappan V, *Corporate Accounting- I*

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	1	0	1	0	1
CO2	2	2	0	1	0	0	1	1	1
CO3	1	2	0	0	2	1	1	0	0
CO4	1	2	0	0	2	1	1	0	0
CO5	2	2	0	0	0	0	1	1	0
Total	8	10	0	2	5	2	5	2	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

BUSINESS LAWS

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: U, Psy (Com), **Explain** essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, Psy (Com), **Interpret** Contract of Indemnity & Guarantee

CO3: Cog: U, **Illustrate** the Formation of Contracts of sale goods and their classification under Sale of Goods Act 1930

CO4: Cog: Ana, **Understand** the Negotiable Instruments Act 1881

CO5: Cog: U, **Summarize** the Consumers Protection Act.

COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCR302	XCR302-BUSINESS LAWS	4	1	0	5
PREREQUISITE	NIL	L	T	P	Hour
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Indian Contract Act, 1872- Nature of contract- classification-Offer and acceptance-Capacities of Parties to contract-Free consents- Consideration- legality of object-Agreement declared void. -Performance of contract- discharge of contract- Remedies for breach of contract	12+3+0
II	Contract of Indemnity & Guarantee – Essential Difference between contract of Indemnity & Contract of Guarantee – Revocations of continuing Guarantee – Surety’s Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge	12+3+0
III	Sale of Goods Act 1930: Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement.	12+3+0
IV	Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; bill of exchange & cheque; Holder and holder	12+3+0

	the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument.	
V	Consumers Protection Act: Salient Features – Definition of consumers – Grievance Redressal Machinery.	12+3+0
	Lecture	Tutorial
	60 Hours	15 Hours
	Total	
	75 Hours	
Text Books		
1. Kapoor, N.D., (2015) Elements of Mercantile Law, Sultan Chand & Sons.		
Reference Books:		
1. Tulsian, P.C., <i>Business Law</i> . Tata Mc Graw Hill Companies.		
2. Pillai, S.N., & Bagavathy, <i>Business Law</i> . S.Chand & Co., New Delhi.		
3. Kuchhal, M.C., <i>Business Law</i> . Vikas Publishing House, Pvt. Ltd.		
4. Saharay, H.K., & Saha, N.K., <i>Elements of Business Law</i> , New Central Book Agency.		

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	0	1	1	0	1
CO2	1	2	0	0	2	1	1	0	1
CO3	1	2	0	0	1	1	1	1	1
CO4	1	2	0	1	1	1	1	0	1
CO5	1	1	0	0	2	1	1	1	1
Total	6	9	0	2	6	5	5	2	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

INNOVATIVE ENTREPRENEURIAL DEVELOPMENT

Course Outcome (COs):

On the successful completion of this course students would be able to

CO1: Cog (U): Differentiate distinct entrepreneurial traits.

CO2: Cog (U): Identify the parameters to assess opportunities and constraints for new business ideas.

CO3: Cog (U): Explain a business idea by adopting systematic process.

CO4: Cog (U): Estimate strategies for successful implementation of ideas.

CO5: Cog (Ap): Prepare a Business Plan.

Course Code	Course Name	L	T	P	C
XCR303	XCR303-INNOVATIVE ENTREPRENEURIAL DEVELOPMENT	4	1	0	5
Prerequisites	NIL	L	T	P	H
C:P:A	4.5:0.5:0	4	1	0	5

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the	12+3+0

	society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship			
II	Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Women Entrepreneur in India; Initiatives of Government of India to promote entrepreneurship - Start Up India in , Stand Up India, Make in India, etc.	12+3+0		
III	Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	12+3+0		
IV	Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	12+3+0		
V	Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	12+3+0		
	Practical Exercises: The learners are required to: 1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits. 2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar organisations. 3. Analyze and present the key initiatives of Government of India for promoting entrepreneurship in the country for any one business area. 4. Develop a business idea and conduct a feasibility analysis of the same. 5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.			
			Lecture	Tutorial
			60	15
			Tot	al
			75	

Text Books:

3. Desai, V. (2019). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House
4. Dollinger, M. J. (2018). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall

Reference Books:

4. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
5. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
6. Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retrieved from <https://link.springer.com/article/10.1186/s13731-015-0018-4>

E-Resources:

3. <http://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf>
4. <https://www.pdfdrive.com/entrepreneurship-development-books.html>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	3	1	0	2	2	3	2	1	0	0
CO2	1	2	0	0	2	1	0	2	2	0	1
CO3	1	3	1	0	1	1	0	1	1	0	1
CO4	1	1	0	0	1	2	2	2	1	0	1
CO5	1	2	0	0	2	1	1	1	1	0	1
Total	5	11	2	0	8	7	6	8	6	0	4

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS TOOLS FOR DECISION MAKING**COURSE OUTCOMES:**

On the successful completion of this course students would able to

CO1.Cog: R *Understand* Stages and Uses of Statistics.

CO2. Cog, A_p *Apply* the Rules of Measures of Dispersion

CO3.Cog: R *Find* Correlation and regression.

CO4.Cog: R *Find* Problems in the construction of index Numbers

CO5. Cog: R *Find* Theory of Probability

COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCR304A	XCR304A -BUSINESS TOOLS FOR DECISION MAKING	3	1	0	4
PREREQUISITE	NIL	L	T	P	H
C:P:A	3:0:1	3	1	0	4

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Introduction – Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and pie diagrams Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric mean and Harmonic mean.	9+3+0
II	Measures of Dispersion – Range – Quartile deviation, Mean Deviation Mean Deviation, Standard Deviation and their Co-efficient, measures of skewness Karl pearsons and bowley's coefficient of skewness.	9+3+0

III	Correlation – Simple correlation – Karl Pearson’s coefficient of correlation Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations ‘X on Y’ and ‘Y on X’.	9+3+0
I	Index Number, Definition of Index Numbers, Users, Problems in the construction of index Numbers – simple and weighted Index Numbers – Chain and Fixed Base Index – Cost of Living Index numbers.	9+3+0
V	Theory of Probability and Theoretical Distribution: Definition of probability – Importance – Calculation – Theorems – Theoretical distribution, Binomial, Poisson and Normal.	9+3+0
	Lecture	Tutorial
	45Hours	15 Hours
	Total	
	60 Hours	

Text Books

- Gupta, S.P., (2014) “Elements of Statistics “Sultan Chand & Sons, New Delhi
- Aggarwal & Bharadwaj,(2017) “Tools and Decision making “ Kalyani Publishers, New Delhi.

Reference Books:

- Navanithan,P.A., *Business Statistics*.
- Byrkit, D.R., *Elements of Statistics*.

Table 1: Mapping of Cos with POs

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	0
CO2	1	1	2	0	0	0	0	0	0
CO3	0	0	0	0	1	0	1	0	1
CO4	1	1	1	0	1	0	1	1	1
CO5	1	1	1	0	1	0	1	1	1
Total	4	4	6	0	3	0	3	2	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

XCR304B -CUSTOMERS RELATIONSHIP MANAGEMENT

COURSE OUTCOMES (COs)

CO1:Cog. (U):*Discuss*Customer loyalty and optimizing customer relationships

CO2: Cog: (U) *Discuss* Customer Profitability & Value Modeling

CO3: Cog (U) *Explain*Sales Force Automation

CO4: Cog (U)*Formulate different*Analytical CRM

CO5: Cog (Und), Aff (Valuing) Preparing a business plan

COURSE CODE	COURSE	L	T	P	C
XCR304B	CUSTOMERS RELATIONSHIP MANAGEMENT	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:0:1	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted
I	CRM INTRODUCTION: CRM concepts - Acquiring customers, - Customer loyalty and optimizing customer relationships - CRM defined - success factors, the three levels of service/ Sales Profiling - Service Level Agreements (SLAs), creating and managing effective SLAs	9+3+0
II	CRM IN MARKETING:	9+3+0

	CRM in Marketing - One-to-one Relationship Marketing - Cross Selling Up Selling - Customer Retention, Behaviour Prediction - Customer Profitability & Value Modeling, - Channel Optimization - Event-based marketing. - CRM and Customer Service - The Call Centre, Call Scripting - Customer Satisfaction Measurement.							
III	DIMENSIONS OF CRM: Sales Force Automation - Sales Process, Activity, Contact- Lead and Knowledge Management - Field Force Automation. - CRM links in e-business - E-Commerce and Customer Relationships on the Internet - Enterprise Resource Planning (ERP), - Supply Chain Management (SCM), Supplier Relationship Management (SRM), - Partner relationship management (PRM).	9+3+0						
IV	USAGE OF CRM: Analytical CRM - Managing and sharing customer data - Customer formation databases - Ethics and legalities of data use - Data Warehousing and Data Mining concepts -Data analysis - Market Basket analysis (MBA), Click stream Analysis, Personalization and Collaborative Filtering.	9+3+0						
V	CRM IMPLEMENTATION: CRM Implementation - Defining success factors - Preparing a business plan requirements, justification and processes. - Choosing CRM tools - Defining functionalities -Homegrown versus out-sourced approaches - Managing customer relationships - conflict, complacency, Resetting the CRM strategy. Selling CRM internally - CRM development Team - Coping and prioritizing - Development and delivery - Measurement.	9+3+0						
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45 Hours</td> <td>15 Hours</td> <td>60 Hours</td> </tr> </table>	Lecture	Tutorial	Total	45 Hours	15 Hours	60 Hours
Lecture	Tutorial	Total						
45 Hours	15 Hours	60 Hours						

TEXT BOOKS

1. Shainesh,G., Jadish & Sheth , *Customer Relationship Management*, Latest edition.
2. Kumar, V., & Werner J., (2008) *Customer Relationship Management*, Willey India.

REFERENCE BOOKS

1. Alok Kumar Rai,(2011) *Customer Relationship Management Concept & Cases*, Prentice Hall of India Private Limited, New Delhi.
- 2.S. Shanmuga sundaram, (2008) *Customer Relationship Management*, Prentice Hall of India Private Limited, New Delhi,
- 3.Kaushik Mukherjee, (2008) *Customer Relationship Management*, Prentice Hall of India Private Limited, New Delhi,

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	0	0	0	1	1
CO2	1	1	1	0	0	0	0	1	0
CO3	1	1	1	1	0	1	0	1	0
CO4	1	0	0	0	0	0	0	1	0
CO5	1	0	0	1	0	1	0	0	0
Total	5	2	2	2	0	2	0	1	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

CORPORATE GOVERNANCE

COURSE OUTCOMES (COs)

CO1:Cog. (U):**Discuss**the SEBI committee on corporate governance.

CO2: Cog: (U) **Discuss** the Corporate governance and the role of the Board.

CO3: Cog (U) **Explain**the Audit Committees and corporate governance.

CO4: Cog (U)**Analyse** classification of companies

CO5: Cog (Und), Aff (Valuing) **Summarize**Corporate Governance rating

SEMESTER – III					
COURSE CODE	COURSE NAME	L	T	P	C
XCRE304C	XCRE304C -CORPORATE GOVERNANCE	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:0:1	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted						
I	Corporate governance – an overview – issues - micro issues - Board of governance – Corporate social responsibility – Business ethics – corporate social reporting– SEBI committee on corporate governance	9+3+0						
II	Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors –Legal position and liabilities of Directors.	9+3+0						
III	Company audit – Auditor’s Independence – Audit committees – Audit committees and corporate governance- Management audit- Tools for value addition-(Economic value addition)- Corporate disclosures-disclosures norms and Investors interest- Corporate governance Report.	9+3+0						
IV	New companies bill – Companies Act 1997 – classification of companies –Corporate restructuring – mergers and takeovers – Desirable Corporate Governance in India – CII report 1998	9+3+0						
V	E– governance – trends in E-governance – Business process engineering -value based management – ethical imperatives in corporate governance –Environmental reporting – Corporate Governance rating – Models of rating	9+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>15 Hours</td> <td>60 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45 Hours	15 Hours	60 Hours	
Lecture	Tutorial	Total						
45 Hours	15 Hours	60 Hours						

TEXT BOOK

1. Singh S, “*Corporate Governance*”, Excell Books.

REFERENCE BOOKS

1. Gopal samy .N, (2017) “*Corporate Governance – The new paradigm*”, Wheeler publishing.

2. Fred Weston.J, Mitchell,M.L., & Harold Maltherin.J, “*Takeover, Restructuring, and Corporate Governance*”, Pearson Education.

3. Srinath T.K, Srilakshmi K.R., & Ganesh.N.K, “*Corporate Governance*”, Kalyani academic books.

4. Gopalsamy. N, “*A Guide to Corporate Governanace*”, New Age International publishers

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	0	1	2	0	0	0	1
CO2	1	1	0	1	1	0	1	0	1

CO3	1	0	0	0	0	0	2	1	1
CO4	1	0	0	0	1	1	2	1	1
CO5	0	1	0	0	0	1	1	1	1
Total	4	4	0	2	4	2	6	3	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

DISASTER MANAGEMENT

Course Code	Course Name	Category			
		L	T	P	C
XUM003	XUM003-DISASTER MANAGEMENT	1	0	0	1
Prerequisite	Nil	L	T	SS	H
C:P:A	2.5:0.5:0	2	0	0	2

Course Outcomes (COs):

On the successful completion of this course students would be able to

CO1: Cog (Rem), (U): Relate and Interpret the Disaster and its' classification.

CO2: Cog (U), (Ap): Explain and Apply Disaster cycle, Institutional Processes and Framework

CO3: Cog (An): Understand the Factors affecting Vulnerabilities violations.

CO4: Cog (U): Analyze Disaster Risk Management in India

CO5: Cog (Rem), (Res): Evaluate the Case Studies

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Disasters: Definition: Disaster, Hazard, Vulnerability, Resilience, Risks – Disasters: types of disasters – Earthquake, Landslide, Flood, Drought, Fire etc – Classification, Causes, Impacts including social, economic, political, environmental, health, psychosocial, etc.- Differential impacts- in terms of caste, class, gender, age, location, disability – Global trends in disasters: Urban disasters, pandemics, complex emergencies, Climate change- Dos and Don'ts during various types of Disasters	6+0+0
II	Approaches To Disaster Risk Reduction: Disaster cycle – Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural- non-structural measures, Roles and responsibilities of- community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), States, Centre, and other stake-holders- Institutional Processes and Framework at State and Central Level- State Disaster Management Authority(SDMA) – Early Warning System – advisories from Appropriate Agencies	6+0+0
III	Inter-Relationship Between Disasters And Development: Factors affecting Vulnerabilities, differential impacts, impact of development projects such as dams, embankments, changes in Land-use etc.- Climate Change Adaptation- IPCC Scenario and Scenarios in the context of India – Relevance of indigenous knowledge, appropriate technology and local resources.	6+0+0
IV	Disaster Risk Management In India: Hazard and Vulnerability profile of India, Components of Disaster Relief:	6+0+0

	Water, Food, Sanitation, Shelter, Health, Waste Management, Institutional Arrangements (Mitigation, Response and Preparedness, Disaster Management Act and Policy – Other related policies, plans, programmes and legislation – Role of GIS and Information Technology Components in Preparedness, Risk Assessment, Response and Recovery Phases of Disaster – Disaster Damage Assessment.							
V	Disaster Management: Applications And Case Studies And Field Works: Landslide Hazard Zonation: Case Studies, Earthquake Vulnerability Assessment of Buildings and Infrastructure: Case Studies, Drought Assessment: Case Studies, Coastal Flooding: Storm Surge Assessment, Floods: Fluvial and Pluvial Flooding: Case Studies; Forest Fire: Case Studies, Man Made disasters: Case Studies, Space Based Inputs for Disaster Mitigation and Management and field works related to disaster management	6+0+0						
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>30</td> <td>-</td> <td>30 Hors</td> </tr> </table>	Lecture	Tutorial	Total	30	-	30 Hors
Lecture	Tutorial	Total						
30	-	30 Hors						
Text Books 3. Singhal J.P., (2010) Disaster Management, Laxmi Publications. 4. Tushar Bhattacharya, (2012) Disaster Science and Management, McGraw Hill India Education Pvt. Ltd.,								
Reference Books: 3. Gupta, A.K., & Nair, S.J., (2011) Environmental Knowledge for Disaster Risk Management, NIDM, New Delhi. 4. KapurAnu, (2010) Vulnerable India, A Geographical Study of Disasters, IAS and Sage Publishers, New Delhi.								

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
Total												

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

SEMESTER IV

CORPORATE ACCOUNTING – II

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Understanding** the Accounting treatment as per AS 14

CO2: Cog: Ap, **Ascertain** the final accounts and balance sheet for banking companies.

CO3: Cog: Ap, **Prepare** the final accounts and balance sheet for insurance companies.

CO4: Cog: Ap, **Compute** the accounts for liquidation.

CO5: Cog: U, **Summaries** the Human Resource Accounting and International Accounting Standards

COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR401	CORPORATE ACCOUNTING – II	4	1	0	5
PREREQUISITES	CORPORATE ACCOUNTING – I	L	T	P	H

C:P:A	5:0:1	4	1	0	5
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SYLLABUS

Units	Content	Hours allotted						
I	Amalgamation as per AS 14 : Amalgamation as merger & Amalgamation as Purchase - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of transferor company - Accounting treatment as per AS 14 in the books of transferee company.	12+3+0						
II	Accounts of Banking Companies: Final Accounts of Banking Company – Preparation of Profit and Loss account – Balance Sheet – Preparation of Schedules.	12+3+0						
III	Accounts of Insurance Companies: Final Accounts of Insurance Company – Preparation of Final Accounts of Life Insurance and General Insurance – Revenue Account – Profit and Loss Account and Balance sheet.	12+3+0						
IV	Liquidation of Companies: Liquidation – Meaning and Definition – Modes of Winding Up – Statement of Affairs and Deficiency Account – Liquidator’s Final Statement of Accounts.	12+3+0						
V	Emerging Accounting Practices: Inflation Accounting and Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						
(Weight age of Marks Problem 80% and theory 20%)								

Text Books:

Shukla, M. C, & Agrewal, T. S., & Gupta S C, '(n.d) *Advanced Accounts*' (19th Edition Volume II), S. Chand and Company Ltd., New Delhi.,
Gupta, R.L., and Radhasamy, (2013) *Advanced Accountancy*, Volume I & II – S.Chand and Sons, New Delhi,

Reference Books:

1. Jain S. P. and Narang K. L, (2014) *Advanced Accountancy*, Vol.1 & 2, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, (2013) *Corporate Accounting*, Margham Publications, Chennai.
3. Paul, S. K., & Chandri Paul, (2018) "*Corporate Finance*", New Central Book Agency (p) Ltd.
4. Dr. Naseem Ahmed, (2017) "*Corporate Accounting*", Atlantic Publication,

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	1	0	1	0	1
CO2	2	2	0	1	0	0	1	1	1
CO3	1	2	0	0	2	1	1	0	0
CO4	1	2	0	0	2	1	1	0	0
CO5	2	2	0	0	0	0	1	1	0
Total	8	10	0	2	5	2	5	2	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

FINANCIAL MANAGEMENT

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Explain* time value, risk, and return concepts.

CO2: Cog: Ap, *Apply* techniques for estimating the cost of capital and *understand* sources of finance.

CO3: Cog: Ap, *Construct* the management corporate leverage and capital structure.

CO4: Cog: Ap, *Identify* Working capital requirement.

CO5: Cog: U, *Apply* Long term investment decisions.

COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR402	XCR402-FINANCIAL MANAGEMENT	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Introduction: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization – Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12+3+0						
II	Sources of Finance and Cost of Capital - Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital	12+3+0						
III	Leverage and Capital Structure Theories: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12+3+0						
IV	Working Capital Management – Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management	12+3+0						
V	Long term investment decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.	12+3+0						
	(Weightage of Marks:(Problem – 80%, Theory – 20%)							
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>15</td> <td>75</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						

TEXT BOOKS:

1. Prasanna Chandra, *Financial Management*, 10 Edition, TMH, New Delhi.

2. Khan, M. K., & Jain, P. K., (2017) *Financial Management*, TMH, New Delhi.

REFERENCE BOOKS:

1. Sharma and Gupta, *Financial Management*, Kalyani Publishers.

2. Pandey, I. M., *Financial Management*, Vikas Publishing House Pvt., Ltd.

Mapping of Cos with Pos

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	0	1	0	1	0	1
CO2	2	1	0	0	1	0	1	0	1
CO3	1	1	0	0	1	0	1	0	1
CO4	1	0	1	0	0	0	0	0	1
CO5	1	0	1	0	1	0	0	0	0
Total	7	3	3	0	4	0	3	0	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

COMPUTER ORIENTED ACCOUNTS USING TALLY & INTRODUCTION TO GST

Course Outcomes

CO1: Cog: U, *Explain* the features of computer generation and overview of application of software

CO2: Cog, U, *Illustrate* internet and mailing concepts.

CO3: Cog, Ap, *Infer* word processing for document preparations and filing.

CO4: Cog, Ap, *Prepare* spreadsheets and made essential business analysis.

CO5: Cog, Ap, *Apply* presentation in business.

COURSE CODE	COURSE NAME	Category			
XCR403	XCR403-COMPUTER ORIENTED ACCOUNTS USING TALLY & INTRODUCTION TO GST	L	T	P	C
		3	0	1	4
PREREQUISITES	COMPUTER APPLICATIONS IN BUSINESS	L	T	P	H
C:P:A	3:0.5:0.5	3	0	2	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Computer Oriented Accounts: Introduction-Introduction to Tally, Tally screen, Accounts info Menu – Inventory Menu – Display Menu Accounting concepts – Company Creation – Auto Selection of company. Create a company details and financial year using Tally. Create a ledger and inventory information.	9+0+6
II	Prepare a list of accounts Accounting Vouchers- Receipts Vouchers, Payment Vouchers, Purchase Vouchers Sales Vouchers, Contra vouchers, Journal Vouchers Debit Note, Credit Note, Memorandum voucher- Prepare a day book.	9+0+6
III	MIS Reports – display :Ratio analysis – Cash & funds Flow – purchase bills Pending – Sales bills Pending – Exception Reports. Create a report for sales register and purchase register. Prepare a stock report of the organization- Balance sheet preparation of an organization.	9+0+6
IV	AN OVERVIEW OF GOODS & SERVICES TAX (GST) Introduction of Goods & Services Tax in India – Constitutional amendment under Pre Goods & Service Tax Regime & Transitional provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, features and benefits. GST common portal - Taxes & duties not subsumed in GST – Rates of GST in India- Activation of	9+0+6

	ST and making purchase and sales bills			
V	GOODS AND SERVICE TAX (GST) INCIDENCE Principle of Supply; meaning, classification, time and valuation of supply. Integrated Goods and Services Tax mechanism; features, Interstate Vs Intra state supply. Input Tax Credit (ITC): Eligibility and conditions to avail ITC – Reverse charge mechanism- Making GST adjustment entries (IGST, CGST & SGST)			9+0+6
	Lecture	Practical	Total	
	45	30	75	

TEXT BOOK:

1. Sanjay Saxena, (2015) *A First Course in Computers*, Vikas Publishing House, New Delhi.
2. Sinha, K.P., & Sinha, P., *Foundation of Computing*, BPB, Publication.

BOOKS FOR REFERENCE:

1. Jaiswal, S., (2004) “IT Today”, Galgotia publication private ltd., New Delhi,
2. Basendra, S, K., (2001) “Computers Today”, Galgotia publication private Ltd., New Delhi,

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

STOCK MARKET OPERATIONS

COURSE OUTCOMES (COs)

CO1: Cog. (U): *Discuss* the SEBI Guidelines for Disclosure and Investor Protection

CO2: Cog: (U) *Analyse the* Primary and Secondary Markets.

CO3: Cog (U) *Explain* the Mechanics of Stock Market Trading.

CO4: Cog (U) *Formulate different* NSE-Functioning and Trading Pattern in NSE

CO5: Cog (Und), Aff (Valuing) *Summarize* SEBI Guidelines and other Regulations Relating to Demat Trading.

COURSE CODE	COURSE NAME	L	T	P	C
XCR404A	XCR404A -STOCK MARKET OPERATIONS	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:0:1	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION Salient features of SEBI Act 1992 & Securities Contract Regulation Act - SEBI Guidelines relating to the functioning of the New Issue Market - SEBI Guidelines for Disclosure and Investor Protection – Securities Contract Regulation Act (SCRA)– features and importance.	9+3+0
II	STOCK MARKET	9+3+0

	Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation, Pricing of Issues, Promoters Contribution, Offer Documents, Underwriting of Issues and Allotment of Shares, Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers.							
III	STOCK EXCHANGES Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading and Internet Based Trading; Settlement Procedure; Types of Brokers; Listing of Securities in Indian Stock Exchanges - classification and listing of securities.	9+3+0						
IV	TRADING PATTERN IN OTC AND NSE Meaning, Significance and Functions, Procedure of Listing and Trading in OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment; Security Market Indicators - Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.	9+3+0						
V	DEMAT TRADING & MUTUAL FUNDS Meaning and Significance; SEBI Guidelines and other Regulations relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services. Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.	9+3+0						
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45 Hours</td> <td>15 Hours</td> <td>60 Hours</td> </tr> </table>	Lecture	Tutorial	Total	45 Hours	15 Hours	60 Hours
Lecture	Tutorial	Total						
45 Hours	15 Hours	60 Hours						
TEXT BOOKS:								
1. Sairam, A., (2017) <i>Securities Law & Markets Operations</i> , LearnTech Press.								
2. Natarajan, L., (2015) <i>Securities Law & Markets Operations</i> , Margham publications.								
REFERENCE:								
1. MachiRaju, H.R., Working of Stock Exchanges in India, Wiley Eastern Ltd.; New Delhi. Web site of bseindia.com. nse-india.com.								

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	1	0	0	0	1	0	1
CO2	1	0	0	0	0	0	0	0	0
CO3	0	1	0	0	0	0	0	0	0
CO4	0	1	0	0	0	0	1	0	0
CO5	0	0	1	0	0	0	0	0	0
Total	2	2	2	0	0	0	2	0	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

CORPORATE SOCIAL RESPONSIBILITY

COURSE OUTCOMES (COs)

- CO1: Cog: U, Understand the concept of accounting and *Prepare* Journal and ledger
- CO2: Cog: Ap, *Prepare* bank reconciliation statement and to *identify* and rectify errors.
- CO3: Cog: Ap, *Calculate* depreciation on fixed assets
- CO4: Cog: An: *Compare and contrast and solve* single entry to double entry system.
- CO5: Cog: Ap, *Acquire* theoretical knowledge on accounting and preparation of final accounting

COURSE CODE	COURSE NAME	L	T	P	C
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0 – No relation 1- Low relation 2- Medium relation 3 – High relation

PUBLIC RELATION

COURSE OUTCOMES (COs)

- CO1: Cog: U, Understand the concept of accounting and *Prepare* Journal and ledger
 CO2: Cog: Ap, *Prepare* bank reconciliation statement and to *identify* and rectify errors.
 CO3: Cog: Ap, *Calculate* depreciation on fixed assets
 CO4: Cog: An: *Compare and contrast and solve* single entry to double entry system.
 CO5: Cog: Ap, *Acquire* theoretical knowledge on accounting and preparation of final accounting

COURSE CODE	COURSE NAME	L	T	P	C
XCRE404C	XCRE404C -PUBLIC RELATION	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:0:1	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted						
I	Definitions of Communication – Elements of Communication, Nature, Role and Scope of Communication, Communications, Public opinion and democracy, Communication mass media and Socio-economic development. Face to face Communication, Group Communication, Mass Communication-Spoken, Written, Un-Spoken and Unwritten, Present state of Communication in India.	9+3+0						
II	<i>Marshal Mc Luchan's theory-the Medium is the message, One-step, two-step, multi-step flow of Communication, Mass Media and its characteristics</i>	9+3+0						
III	Principles Of Public Relations Meaning and Definitions, Basic elements of PR, Nature, role and scope, PR as a tool of modern management – PR role in the Indian Setting-Developing economy.PR as distinct from other forms of communication, PR and Publicity, Lobbying, Propaganda, Sales Promotion, and Advertising, PR and Corporate Marketing Services.	9+3+0						
IV	<i>Public Opinion – Meaning and Definition-Opinion Leaders-Individuals Institution, Roots of public attitudes – Culture, the family, Religion, Economic and Social Classes – Role of PR in opinion formation-persuasion. The Ethics of PR – Social Responsibility Code of Professional standards for the practice of PR – IRSI – Code of Ethics.</i>	9+3+0						
V	<i>Strategy for good media relations, Inter-Media Publicity, Press Conference. Traditional Media as a PR tool – Types – Advantages - Role of traditional media in rural India. Outdoor media as a PR tool – Hoardings – Posters – Transit media – Bus panels – Neon signs – Direct Mail – advantages.</i>	9+3+0						
	<table border="1" style="width: 100%;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>15 Hours</td> <td>60 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45 Hours	15 Hours	60 Hours	
Lecture	Tutorial	Total						
45 Hours	15 Hours	60 Hours						

TEXT BOOKS

1. Jaishri, Jethwaney,N. & Sarkar,N., *Public Relation Management*, 3rd Edition, Sterling Publishers Private Limited.

REFERENCE BOOKS

1. Seema Hasan ,*Mass Communication,Principles And Concepts*, 2nd Edition Kindle Edition.

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	0	0	0	1	1	0	3
CO2	3	2	0	0	0	0	2	0	3
CO3	2	2	0	0	0	1	0	0	1

CO4	2	3	0	0	0	1	0	0	2
CO5	2	2	0	0	0	0	0	0	0
Total	11	12	0	0	0	3	3	0	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER V

INCOME TAX THEORY LAW & PRACTICE

COURSE OUTCOMES:

CO1: Cog: U, **Explain** Definition of important terms, Residential Status

CO2: Cog: Ap, Different forms of salary, Allowances.

CO3: Cog: Ap, Computation of Income from House Property, Let-out house

CO4: Cog: Ap, Computation of profits and gains of business and profession.

CO5: Cog: U, Income tax authorities – procedure for assessment.

COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR501	INCOME TAX THEORY LAW & PRACTICE	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	BASIC CONCEPTS: Definition of important terms – Income, Person, Assessee, Assessment Year and Previous Year – Residential Status – Individual, firm, AOP, HUF and Companies – Classification of Residential Status of taxable entities-Incidence of Tax-- Income forming part of total income but exempted from Tax.	12+3+0
II	INCOME FROM SALARIES: Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(C).	12+3+0
III	INCOME FROM HOUSE PROPERTY: Computation of Income from House Property – Let-out house – Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.	12+3+0
IV	PROFITS AND GAINS OF BUSINESS AND PROFESSION: Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.	12+3+0
V	ADMINISTRATION OF INCOME TAX ACT: Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment.	12+3+0
	Lecture	
	Tutorial	
	Total	
	60 Hours	15 Hours
		75 Hours

TEXT BOOKS:

1. Reddy, T.S., & Reddy, H.P., *Income Tax Theory law and practice*, (Latest edition), Marghampublications.

2. Gaur, V.P., & Narang, D. N., *Income Tax law and practice*, (Latest edition).

REFERENCE BOOKS:

1. SignHania, V.K., & Sighania , M., *Students Guide to Income tax*,Taxman.
2. GirishAhuja & Gupta ,R., *Income tax service tax & VAT* ,Bharat law House.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	0	0	0	1
CO2	2	2	1	0	2	1	1	0	1
CO3	2	2	1	0	2	1	1	0	1
CO4	2	2	1	1	1	1	1	0	1
CO5	2	2	1	1	1	2	1	0	1
Total	10	10	5	3	7	5	4	0	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

COST ACCOUNTING**COURSE OUTCOMES:**

CO1: Cog: U, Definition, meaning and objectives preparation of cost sheet.

CO2: Cog: Ap, Stores record- purchase records- purchase order- Goods received note.

CO3: Cog: Ap, Methods of Incentives (Bonus) Schemes

CO4: Cog: Ap, Factory, Administration, Selling and Distribution.

CO5: Cog: U, Unit Costing – Job Costing (Excluding Contract Costing)

COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR502	XCR502-COST ACCOUNTING	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	PREPARATION OF COST SHEET: Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.	12+3+0
II	MATERIALS: Stores record- purchase records- purchase order- Goods received note- Bin Card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.	12+3+0
III	LABOUR: Importance of Labour Cost Control- Various Methods of Wage Payments- calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turnover (L.T.O)	12+3+0
IV	OVERHEADS: Factory, Administration, Selling and Distribution Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour	12+3+0

	ate”.			
V	METHODS OF COST ACCOUNTING: Unit Costing – Job Costing (Excluding Contract Costing) – Process Costing excluding Equivalent production , Joint & By-Product, & Inter-Process profits)– Operating Costing.			12+3+0
	Lecture	Tutorial	Total	
	60 Hours	15 hours	75 Hours	
	(Weightage of Marks, problems 80%, theory 20%)			

TEXT BOOKS:

1. Reddy, T.S., & Reddy, H.P., *Cost Accounting*, (Latest Edition). Marghampublications,
2. Jain & Narang, (2016) *Cost & Management Accounting*, Kalyani Publications,

REFERENCE BOOKS:

1. Pillai & Bhagavathi, *Cost Accounting* – Sultan Chand.
2. Maheshwari, S. N., *Advanced Cost and Management Accounting*, Sultan Chand.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	1
CO2	1	0	2	1	0	0	1	1	1
CO3	1	0	2	1	0	0	1	1	1
CO4	1	0	2	1	0	0	1	1	1
CO5	1	0	2	1	0	0	1	1	1
Total	5	1	10	4	0	0	4	4	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation.

PRACTICAL AUDITING

COURSE OUTCOMES:

CO1: Cog: U, Meaning, Definitions, Objective, scope, Classification

CO2: Cog: Ap, Internal check, Internal audit, Audit note book

CO3: Cog: Ap, Importance- Vouching of cash transaction

CO4: Cog: Ap, Auditor’s duties regarding verification and valuation of assets and liabilities.

CO5: Cog: U, Audit report and e-filing- Duties, Powers and liabilities of an auditor.

COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR503	XCR503-PRACTICAL AUDITING	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	INTRODUCTION: Meaning – Definitions – Objective – scope – Classification - Investigation vs. Auditing –Auditing Vs Accounting – Merits and Demerits- Appointment, qualification, disqualification, removal of auditors- Casual vacancy in the office of auditor	12+3+0
II	INTERNAL CONTROL: Meaning – Objective – scope - Internal	

	Check - Internal audit – Audit note book – Audit working paper - Audit program - National Financial Reporting Authority (NFRA) - Internal audit	12+3+0	
III	VOUCHING: Meaning – Definitions – Objective – Scope - Importance- Vouching of cash transaction- Vouching of trading transaction – receipts and payments.	12+3+0	
IV	VERIFICATION & VALUATION: Meaning – Definitions – Objective scope - Auditor’s duties regarding verification and valuation of assets and liabilities - Procedures for verification and valuation of assets and liabilities.	12+3+0	
V	AUDIT REPORT: provisions of Companies Act- the Accounting and auditing standards and matters which are required under this Act - Branch audit - Auditing Standards - Section 143 (9) & (10) Reporting of Frauds by Auditor- Section 143(12) to 143 (15) & Rule 13 Powers of Comptroller and Auditor–General of India in Case Government Company [Section 143 (5) to 143 (7)]	12+3+0	
	Lecture	Tutorial	Total
	50 Hours	15 Hours	75 Hours

TEXT BOOKS:

1. Pagare Dinkar, *Principles and Practice of Auditing*, Sultan Chand & Sons, New Delhi, 2018

REFERENCE BOOKS:

1. Spicer & Pegler, (2000) *Auditing*, McMillan Publishers, New Delhi, .
2. Tandon, B. N., (2005) *Practical Auditing*, S.Chand & Co, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	0	1	2	2	2	1
CO2	2	1	0	0	0	2	2	1	1
CO3	2	0	1	0	1	2	1	2	1
CO4	0	0	0	0	0	2	1	1	1
CO5	0	0	0	1	1	1	1	2	1
Total	7	3	3	1	3	9	7	8	5

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER –VI

MANAGEMENT ACCOUNTING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog (Ap): To understand the concepts of Management Accounting.

CO2: Cog (Ap): To familiarize the methods of application and techniques.

CO3: Cog (Ap): To gain knowledge in budget and budgetary controlling in Business organization.

CO4: Cog (An): To know the techniques and marginal costing.

CO5: Cog (Ap): To learn various tools and techniques in cost control like variance analysis.

COURSE CODE	COURSE NAME	L	T	P	C
XCR601	MANAGEMENT ACCOUNTING	4	1	0	5

PREREQUISITE	NIL	L	T	P	H
C:P:A	5:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Management accounting- Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Various kinds of techniques - Comparative statement – Common size statements – Trend percentage.	12+3+0						
II	Ratio Analysis – Meaning, significance advantages and limitations of Ratio analysis. Classification of accounting ratios – Basic purposes of various ratios – Liquidity, Solvency, Turnover and Profitability ratios – Computation of ratios.	12+3+0						
III	Concept of Budget- Budgeting Control – objectives – Merits and limitations Budget Administration – Functional Budgets Fixed and Flexible budget – Zero base budgeting – Programme and performance Budgeting.	12+3+0						
IV	Standard costing - Meaning Advantages and Limitations – variance analysis Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.	12+3+0						
V	Variance Analysis And Marginal Costing – Significance – Computation of variances (Material and Labour variance only) – Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>50 Hours</td> <td>15 Hours</td> <td>75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	50 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
50 Hours	15 Hours	75 Hours						

Text books

1. Khan, M.Y., & Jain,P.K., (2017) *Management Accounting*, S Chand

Reference Books:

- Murthi, .A., and Gurusamy, S., *Management Accounting*, Vijay Nicole Publications, Chennai.
- Pillai, S. N., & Baghavathi, V., *Management Accounting* ,S.Chand& Co, Mumbai
- Hingorani & Ramanathan , *Management Accounting* ,S.Chand& Co, New Delhi.

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	0	0	1	0	0
CO2	3	2	0	0	0	0	1	0	0
CO3	2	1	0	0	0	0	1	0	1
CO4	2	2	1	0	0	0	1	0	1
CO5	2	1	0	0	0	0	1	0	1

Total	11	7	1	0	0	0	5	0	3
Scaled	3	2	1	0	0	0	1	0	1

0 – No relation 1- Low relation 2- Medium relation 3–High relation

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: U, **Explain** the importance of human resource in an organisation

CO2: Cog: U, **Outline** know the the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe, identify** the training need, implementation, monitoring and assessment procedures of training.

CO4: Cog: U, **Understanding** the importance of performance appraisal system

CO5: Cog: U, **State** the significance of compensation for employee and grievance redressal.

SEMESTER VI					
COURSE CODE CC17	COURSE NAME	Category			
		L	T	P	CREDITS
XCR602	XCR602-HUMAN RESOURCE MANAGEMENT	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted			
I	HUMAN RESOURCE MANAGEMENT: Introduction of HRM - meaning - Definition – Objectives – Nature – Growth and Evlution of HRM qualities of a good HR Manager – Changing roles of a HR Manager – problems and challenges of a HR Manager.	12+3+0			
II	ACQUISITION OF HUMAN RESOURCE: Human Resource Planning- quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – concept and process; test and interview; placement- Induction.	12+3+0			
III	RECRUITMENT AND SELECTION: Recruitment and selection – objectives of recruitment – sources – Internal and External Recruitment – application blank – Testing - Interviews.	12+3+0			
IV	TRAINING AND DEVELOPMENT: Training and Development – principles of training – Assessment of training needs – on the Job training methods – off the job training methods – evaluation of effectiveness of training programmes.	12+3+0			
V	PERFORMANCE APPRAISAL AND COMPENSATION MANAGEMENT: Nature and objectives; techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions – Concept and policies of compensation - job valuation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.	12+3+0			
	<table border="1" style="float: right;"> <tr> <td style="text-align: center;">Lecture</td> <td style="text-align: center;">Tutorial</td> <td style="text-align: center;">Total</td> </tr> </table>	Lecture	Tutorial	Total	
Lecture	Tutorial	Total			

	60Hours	15 Hours	75 Hours	
TEST BOOKS				
1. Pravin Durai, <i>Human Resource Management</i> , Second Edition ,Pearson Publications.				
REFERENCE				
1. Singh, A.K. & Duggal.B.R., <i>Human Resources Management</i> . Sunrise Publication, New elhi.				
2. Decenzo, D.A. & Robbins, S.P., “ <i>Personnel/Human Resource Management</i> ”, Prentice all of India, New Delhi.				
3.C.B.Gupta, <i>Human Resource management</i> ,Sultan Chand & Sons, New Delhi.				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0
Total	6	1	6	2	3	2	4	5	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

DSE 1 in SEMESTER-III

DSE 2 in SEMESTER-IV

DSE -3 in SEMESTER V

CORPORATE RESTRUCTURING

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Summarize** Corporate Restructuring and its Need and Scope

CO2: Cog: U, **Explain** Corporate Restructuring Strategies

CO3: Cog: U **Explain** Financial Restructuring ,Reduction of Capital - Reorganization of Share Capital Buy Back of Shares

CO4: Cog, U: **Describe** Financial Alternatives - Merits and Demerits - Funding through various Types of Financial Instruments

CO5: Cog, U: **Describe** Case studies on corporate restructuring, Mergers and acquisitions.

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCRE51	CORPORATE RESTRUCTURING	3	1	0	4
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	3:0:1	3	1	0	4

SYLLABUS

CO4	1	0	1	1	0	1	0	1	1	1	0
CO5	2	0	1	1	0	0	0	0	1	1	0
Total	6	2	4	4	2	2	2	2	5	4	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

CORPORATE CULTURE AND PRACTICES

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Summarize** corporate culture and its importance and scope -

CO2: Cog: U, **Describe** culture web, Organizational structure and rituals& routines

CO3: Cog: U **Explain** creating corporate culture

CO4: Cog, U: **Describe** typologies of corporate culture

CO5: Cog, U: **Describe** comparative cultural perspective

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCRE53	CORPORATE CULTURE AND PRACTICES	3	1	0	4
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	3:0:1	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION Meaning - Definition - importance and scope - role of values in shaping corporate culture. Cultural variables: individual –social -national and professional variables - Corporate mission & vision	9+3+0
II	THE CULTURAL WEB Organizational structure – rituals& routines stories& symbols - Heros& power structures - control systems. Edgar chien’ approach to organizational culture Hofstead’s findings on cross-cultural dimensions.	9+3+0
III	CREATING CORPORATE CULTURE Establishing values - creating vision – operationalising values and vision - socialization of employees to the corporate culture - managing cultural change: key elements of change - the change process – creating and sustaining corporate culture.	9+3+0
IV	TYPLOGIES OF CORPORATE CULTURE Deal & Kennedy’s corporate Tribes model - Handy’s Typology: Power culture – role - Task culture - Personality culture. Reimann& Weiner’s Generic Corporate culture types: Entrepreneurial – strategic - Chauvinstic and Exclusive. marchand & Jayaraj’s model of Value oriented culture types: Growth - person-oriented - Mixed and Weak culture.	9+3+0
V	COMPARATIVE CULTURAL PERSPECTIVES American – European - Japanese and Southeast Asian styles of corporate culture. Socio-cultural features of India and their impact on Indian business.	9+3+0

		Lecture	Tutorial	Total		
		45 Hours	15 Hours	50 Hours		
TEXT:						
1.Ulrich, Managing Corporate Culture, latest edition ,Macmillan publications,						
REFERENCE:						
1. Biswas R.K., (2010) Organisational Climate and Culture, Altar Publishing House, 2010						
2. D. Amarchand & B. J. Jayaraj, (1992)Corporate Culture & Organisational Effectiveness, Global Business Press, New Delhi.						

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	0	1	1	0	0	1	1	1	1	0
CO2	1	0	1	0	1	1	0	0	0	0	1
CO3	0	1	1	1	0	0	0	0	0	0	1
CO4	1	0	1	0	1	1	1	0	1	1	1
CO5	1	0	1	0	1	0	0	1	1	1	0
Total	5	1	5	2	3	2	2	2	3	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

DSE -4 in SEMESTER VI
INDUSTRIAL LAW

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Summarize** Health ,Safety , Welfare and special provisions for women and young children under Factories Act 1948

CO2: Cog: U, **Describe** Strikes and lock outs, Layoff - Retrenchment – Closure - Special provisions under industrial dispute Act 1947

CO3: Cog: U **Explain** Rules , Defenses available to employers Amount of compensation under workmen compensation Act 1923

CO4: Cog, U: **Describe** Payment of gratuity ,Compulsory insurance and protection of gratuity , EPF schemes and fund payment of gratuity Act and miscellaneous provision Act

CO5: Cog, U: **Describe** registration of trade union ,cancellation of registration and function under Trade Union Act 1926

SEMESTER VI					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCRE61	INDUSTRIAL LAWS	3	1	0	4
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	3:0:1	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted						
I	THE FACTORIES ACT, 1948 Definitions – Health – Safety – Welfare – Working hours – special provisions for women and young children - Annual leave with wages – penalties.	9+3+0						
II	THE INDUSTRIAL DISPUTES ACT, 1947 Industrial dispute - Objectives - Definitions - Strikes and lock outs - Layoff - Retrenchment – Closure - Special provisions - Unfair labour practices – Dispute settlement Machineries – Introduction to Standing orders .	9+3+0						
III	THE WORKMEN’S COMPENSATION ACT, 1923 Workman’s Compensation – scope - Defenses available to employers before passing of the Act – Rules - Defenses available to employers – amount of compensation – Occupational diseases	9+3+0						
IV	THE PAYMENT OF GRATUITY ACT, 1972 & THE EPF & MISCELLANEOUS PROVISIONS ACT, 1952 Gratuity - Scope - Definitions - Payment of gratuity - Compulsory insurance and protection of gratuity - Determination and evaluation of gratuity - Obligation and rights of employee and employer - Penalties. Definitions – EPF schemes – fund – Employees Deposit Linked Insurance Scheme – Administration of schemes – inspectors.	9+3+0						
V	THE TRADE UNIONS ACT, 1926 Definitions – registration of trade union – cancellation of registration – functions – rights and privileges – dissolution.	9+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>15 Hours</td> <td>60 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45 Hours	15 Hours	60 Hours	
Lecture	Tutorial	Total						
45 Hours	15 Hours	60 Hours						

TEXTBOOK:

1. Kapoor N.D., (2015) *A handbook on Industrial Laws*, Sultan Chand & Sons, New Delhi, 2015

REFERENCE BOOK:

1. Sumeet Malik, (2008) *Industrial Laws*, Eastern Book Company, Lucknow,.
2. Sinha P.R.N., SinhaInduBala & Priyadarshini,S.S., (2012) *Industrial Relations, Trade Unions and Labour Legislation*, PHI,

Mapping of CO’s with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3	0	0	0	1	1	0	1
CO2	3	2	0	0	0	1	0	0	1
CO3	3	2	0	0	0	0	1	0	1
CO4	2	3	0	0	0	0	0	0	1
CO5	3	2	0	0	0	0	1	0	1
Total	13	12	0	0	0	2	3	0	5
Scaled	3	3	0	0	0	1	1	0	1

0 – No relation 1- Low relation

2- Medium relation 3 – High relation

BANKING LAWS AND PRACTICES

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Explain* the structure, functions and modern banking services.

CO2: Cog: U, *Outline* bank deposits, lending and role of RBI in credit control.

CO3: Cog: U, *Summarize* bank management and negotiable instruments.

CO4: Cog: U, *Explain* the banker and customer's relationship under Banking Regulation Act.

CO5: Cog: U, *Summarize* the role of paying banker and collecting banker.

SEMESTER V					
COURSE CODE	COURSE NAME	L	T	P	C
XCRE62	BANKING LAWS AND PRACTICES	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	3	1	0	4

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Introduction to Banking: Brief history of banking in India- Laws affecting banking. - Different types of Banks and functions. Distinction between NBFC and Banks - Bank Deposits and Lending: Different types of deposits accepted by banks , Overdraft and Cash credits-Concept of 'Loan creates deposits' – limitation of lending	9+3+0						
II	Bank Management (Statutory Regulations): Demand and Time Liabilities and Reserve Ratios- Tier system of Capital- Negotiable Instruments -meaning characteristics of negotiable instruments – Cheque - bill of exchange and promissory note truncated instruments.	9+3+0						
III	Banker & Customer: meaning -relevant provisions of Banking Regulations Act – Relationships between-general and special -rights and duties of banker and customer- account opening- special considerations in opening and operating of accounts of individuals-firms –companies	9+3+0						
IV	Meaning of paying banker – duty of a paying banker- payment in due course grounds for dishonor of Cheques- stop payment and garnishee order-protection to a paying banker - conditions to be satisfied- marking of Cheques. Meaning of Collecting Banker – duties of collecting banker- liability for conversion Holder-protection to a collecting banker under the Negotiable Instruments Act.	9+3+0						
V	SARFAESI Act : Enforcement of Security Interest and Recovery of Debts Laws and Miscellaneous Provisions- non funded advances guarantees and letter of credits –securities for a loans-working capital facilities –margin money and drawing power-export credits (brief)-RBI role in control of banking operations-credit control techniques	9+3+0						
	<table border="1" style="width: 100%; border-collapse: collapse; margin: auto;"> <tr> <td style="width: 33%;">Lecture</td> <td style="width: 33%;">Tutorial</td> <td style="width: 33%;">Total</td> </tr> <tr> <td style="text-align: center;">45 Hours</td> <td style="text-align: center;">15 hours</td> <td style="text-align: center;">60 Hours</td> </tr> </table>	Lecture	Tutorial	Total	45 Hours	15 hours	60 Hours	
Lecture	Tutorial	Total						
45 Hours	15 hours	60 Hours						

Text Books

1. Tanna M.L revised by C.R. Datta & S.K. Kataria, *Banking Law and Practice*, Wadhwa & Company, Nagpur
2. K.P.M. Sundhram and P.N. Varshney, *Banking Theory Law and Practice*, Recent editions. Chand.

References Books

1. Sheldon H.P, *Practice and Law of Banking*. Recent editions.
2. R.K. Gupta, *Banking Law and Practice*, 3 Vols. Modern Law Publications.

BUSINESS ENVIRONMENT AND ETHICS**COURSE OUTCOMES**

On the successful completion of this course students would be able to

CO1: Cog: U, **Summarize** Factors of Business Environment and Environmental Analysis.

CO2: Cog: U, **Describe** Nature of the Economy, Structure of the Economy and Economic policies & planning the economic conditions.

CO3: Cog: U **Explain** political & Government Environment, Functions of the state and Economic Roles of the government

CO4: Cog, U: **Describe** Values concepts, types and formation and principles and concepts of managerial ethics

CO5: Cog, U: **Describe** factors influencing business ethics - Corruption in businesses.

SEMESTER VI					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCRE63	BUSINESS ENVIRONMENT AND ETHICS	3	1	0	4
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	3:0:1	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted
I	AN OVERVIEW OF BUSINESS ENVIRONMENT A glimpse of Business Environment – Business – Scope of Business – Characteristics of Business – Business goals – Business during the 21st century Knowing the environment – Factors of Business Environment – Environmental Analysis.	9+3+0
II	ECONOMIC AND POLITICAL ENVIRONMENT Economic Environment – Nature of the Economy – Structure of the economy – Economic policies & planning the economic conditions – Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment.	9+3+0
III	LEGAL AND TECHNOLOGICAL ENVIRONMENT –MNC's: Legal Environment – bases for legal system -Technological environment-Factors Governing Technological Environment Management of Technology -Patents and Trademarks--Multinational Corporation –Meaning -Merits and Demerits -Control over MNC's-	9+3+0

	NC in India.			
IV	CONCEPT OF BUSINESS ETHICS Introduction to Business Ethics - Values concepts - Role in various types of business structures and formation - principles and concepts of managerial ethics - relevance of ethics and values in Society.			9+3+0
V	BUSINESS ETHICS IN THE WORKPLACE Structure of business ethics- Small Business Ethics -Codes of Conduct Code of Ethics - Values of Indian managers - factors influencing business ethics - Corruption in businesses.			9+3+0
		Lecture	Tutorial	Total
		45 Hours	15 Hours	60 Hours

TEXT:

1. Cherunilam, F., (2017) *Business Environment*, Himalaya Publishing House, Mumbai.

REFERENCE:

1. Aswathappa, K., (2016) *Essentials of Business Environment*, Himalaya Publishing House.
2. Sanjeev, R., (2009) *Ethics & Values in Business Management*, Ane Books,.
3. U.C. Mathur, (2005) *Corporate Governance & Business Ethics*, Macmillan.
4. Velasquez, (2002) *Business Ethics, Concepts and Cases*, 5th edition, Prentice Hall,

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO 1	PSO 2
CO1	1	0	1	0	1	0	3	1	1	1	0
CO2	1	1	1	1	0	1	1	0	1	1	1
CO3	1	1	0	1	1	1	1	1	0	0	1
CO4	1	1	1	1	0	1	1	0	1	0	1
CO5	1	1	1	1	1	0	1	1	1	1	0
Total	5	4	4	4	3	3	7	3	4	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

Minor Courses:

*** Minor Course- Carries Extra Credit – not mandatory

FINANCIAL SERVICES**Course outcomes:**

On the successful completion of this course students would able to

CO1: Cog(U): Explain the mutual funds and merchant banking.

CO2: Cog(U): Summarize the factoring concepts and venture finance.

SEMESTER IV					
COURSE CODE	COURSE NAME	Category			
		L	T	P	C
	FINANCIAL SERVICES	0	0	0	0
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	Content	Hours Allotted
I	Mutual Funds: types of schemes, growth, performance, problems, prospects, regulatory framework. Merchant Banking: Merchant Banking – Meaning, nature and functions; merchant banking in India, role in issue management; classification and regulation of merchant bankers by SEBI.	7
II	Factoring: Factoring - meaning, mechanism, types of factoring agreements; advantages and disadvantages of factoring; factoring v/s bill discounting. Venture Capital Finance: Venture Capital Financing – meaning, importance/need, scope of venture capital finance; venture capital v/s angel investors; Venture capital in India	8
	Lecture	
	Tutorial	
	Total	
	15 Hours	15Hours

Text Book

1. Agarwal O. P. ,(2017) Environment and Management of Financial Services, Mumbai, Himalaya
2. Dr.S.Gurusamy. Vijay, Financial services ,Nicole Imprints Prints Limited, Chennai

PERT and CPM**COURSE OUTCOMES (Cos):**

CO1: Cog(U): Construction of Network and obtaining Critical Path.

CO2: Cog(U): Determine of Floats.

SEMESTER VI					
COURSE CODE	COURSE NAME	L	T	P	C
	PERT and CPM	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	CONTENT	Hours Allotted
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I	Construction of Network – Rules & Precautions – C.P.M. & P.E.R.T Networks. Obtaining of Critical Path. Time estimates for activities. Probability of completion of project.	8
II	Construction of Network – Determination of floats (total, free, dependent & interfering) Crashing of Simple Networks.	7
	Lecture	Tutorial
	15 Hours	15Hours

Text Book

1. Kapoor V.K ,Operations Research Techniques for Management, 7th Edition, Sultan Chand & Sons.
2. Gupta & Sharma, Operation Research, National Publishers, New Delhi.

CYBER LAWS

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog(U): *Discuss* the Category and types of Cyber Crimes

CO2: Cog(U): *Explain* the Provisions relate to Cyber Law under IT Act 2000

SEMESTER IV					
COURSE CODE	COURSE NAME	Category			
		L	T	P	C
	CYBER LAWS	1	0	0	1
PREREQUISITES	NIL	L	T	P	H
C:P:A	1:0:0	1	0	0	1

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Cyber Regulations – Cybercrimes – categories – person, property, government – types – stalking, harassment, threats, security & privacy issues	8
II	Scope of cyber laws, - Provisions under IT Act 2000, cyber related provisions under IPC	7
	Lecture	Tutorial
	15 Hours	15Hours

Text Book

1. IT Act 2000,
2. Rohas Nagpal, IPR & Cyberspace, Latest Edition. Indian Perspective.

SYLLABUS FOR M.Com

MANAGERIAL ECONOMICS

LEARNING OBJECTIVE:

To facilitate a clear understanding of the economic concepts and theory which have significant managerial relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCO101	MANAGERIAL ECONOMICS	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the concepts of Managerial economics	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> price elasticity of demand and forecasting for new products	Cognitive Affective	Understanding Receiving
CO3	<i>Classify</i> the cost and compare the output relationship in the short and long run-Learning	Cognitive Affective	Understanding Receiving
CO4	<i>Difference</i> between perfect and monopolistic competition	Cognitive Affective	Understanding Receiving
CO5	<i>Discuss</i> about National Income and Business cycle	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Managerial Economics – definition- Nature and scope- difference between economics theory and managerial economics- Basic economic tools in managerial economics- role of Managerial Economics	10+0+0
II	Demand Analysis & Forecasting: Demand determinants- price and demand- Managerial utility analysis and indifference curve analysis- price elasticity of demand and business decisions- demand distinctions- demand forecasting- factors, types and purpose -criteria for good forecasting-forecasting for new product.Profit planning and forecasting, Profit policies, Business cycle - Causes and Control.	15+0+0
III	Cost and Production analysis: Cost concepts- classifications- Criteria of classifying costs- cost determinants- cost and output relationship in the short and long run - learning and cost-Economies of scale production function with one variable input and all variable inputs- optimal input combination-manual managerial uses of production function.	10+0+0

IV	Competitive conditions and Price determination: Price and output Decision under perfect competition-Fixed cost & shutdown decision Monopoly-Price discrimination-objectives techniques- Monopolistic competition Difference between perfect and monopolistic competition- Oligopoly- kinked demand curve and price leadership - Meaning of Monopsony and Duopoly.	15+0+0						
V	Managerial Decision making & Macro economic factors: Classifications of managerial decisions -Linear programming -Meaning-definition-characteristics-National Income- concepts- measuring National Income - Business cycle-characteristics phases- Inflation-objectives of monetary and fiscal policies	10+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
(Weightage of Marks theory 100%)								

Text Books

1. Dominick Salvatore, Managerial Economics: Principles and Worldwide Applications, Oxford University Press; Eighth edition.

2. D.N. Dwivedi, Managerial Economics, Vikas Publishing House; Eighth edition.

Reference Books:

1. Ahuja A.L, Modern Micro Economics S. Chand.& Co. New Delhi.

2. Craig H Peterson, Cris Lewis and Sudhir Jain, Managerial Economics, Pearson , New Delhi.

3. Sankaran .S ,Managerial Economics Margham Publications, Chennai.

4. Varshney R.L &Maheswari K.L, Managerial Economics, Sultan chand and sons, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	0	1	0	1	1	1	1	1	1	0
CO2	1	0	0	0	0	0	1	1	1	1	1
CO3	1	1	0	2	2	0	0	0	0	0	1
CO4	1	1	0	0	0	0	0	0	1	0	0
CO5	3	0	1	1	1	1	0	0	1	1	1
Total	3	2	2	3	4	2	2	2	4	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE

LEARNING OBJECTIVE:

To facilitate a clear understanding of the economic concepts, theory of managerial relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCO102	BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE	3	0	0	3

PREREQUISITES	YCOE305A	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> the factors affecting business ethics and incorporate moral excellence.	Cognitive Affective	Understanding Receiving
CO2	<i>Discuss</i> the Ethical issues in Operation and Purchase Management.	Cognitive Affective	Understanding Receiving
CO3	<i>Examine</i> the Ethical issues in Marketing Strategy and consumerism.	Cognitive Affective	Understanding Receiving
CO4	<i>Describe</i> the Ethical issues in Accounting professional conduct of accountants; ethics and financial statements.	Cognitive Affective	Understanding Receiving
CO5	<i>Elaborate</i> Corporate Social Responsibility (CSR).	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	Introduction: Business Ethics-Definition–Meaning nature and objectives of ethics; meaning and nature of business ethics; Factors affecting business ethics – Ethical Organization – characteristics of an ethical organization ; Corporate Moral Excellence – Corporate Citizenship Theories of Ethics – Utilitarian, separatist and integrative view of ethics; Stage of ethical consciousness in business; Relationship between law and moral standards.	10+0+0
II	Ethical issues in Human Resource Management: The Principle of ethical Hiring – Equality of opportunity – ethics and remuneration – ethics in retirement Ethical issues in Operation and Purchase Management – Quality Control; Ethical Problems and dilemmas in Operations Management; Role of Purchase Manager – Code of ethics for purchases ; Ethical issues in Global buyer –Supplier relationships.	8+0+0
III	Ethical issues in Marketing Strategy: Ethical issues in Marketing Mix – Product – Price – Promotion – Place – Process –People – Physical evidence; Ethical issues and Consumerism – Consumer Protection – Consumer Welfare – Consumer delight – Consumer Rights .	8+0+0
IV	Ethical issues in Finance: Ethical issues in mergers and acquisitions – hostile takeovers – insider trading – money laundering; Ethical issues in Accounting Professional conduct of accountants; ethics and financial statements – fictitious revenues – Fraudulent timing differences – Concealed liabilities and expenses – Fraudulent-disclosures and omissions – Fraudulent valuation of assets – Ethical auditing.	9+0+0
V	Corporate Social Responsibility:	10+0+0

	Meaning– Definition-Methods – Evaluation; Internal Stakeholders – Share holders –employees – management; External Stakeholders – Consumers –Suppliers – Creditors – Competitors – Community; Global and Local issues in Management – Black money – Poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs; - Environmental Ethics – environmental issues in India – Greening and green initiatives – Sustainable Development – Waste Management			
		Lecture	Tutorial	Total
		45	-	45
	(Weightage of Marks, theory 100%)			

Text Books

1. Shailendra Kumar Business Ethics First Edition, Cengage Learning India Pvt. Ltd.
2. [Niraj Kumar](#)[Mr. Paras Tripathi](#), Business Ethics, Himalaya Publishing House.

References Books:

John R Boatright,(2005), Ethics and the conduct of Business, Pearson Education(Singapore) Pvt.Ltd, Indian Branch, Delhi.

Fr.Cyriac K, (1998), Managerial Ethics and Social issues, XLRI, Jamshedpur

Fr.McGrath, (1989), SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi.

Davis Keith and Blomstorm, (1987), Business, Society and Environment, Tata McGraw – Hill Ltd, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	0	1	0	1	0	3	1	1	1	0
CO2	1	1	1	1	0	1	1	0	1	1	1
CO3	1	1	0	1	1	1	1	1	0	0	1
CO4	1	1	1	1	0	1	1	0	1	0	1
CO5	1	1	1	1	1	0	1	1	1	1	0
Total	5	4	4	4	3	3	7	3	4	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

LOGISITIC AND SUPPLY CHAIN MANAGEMENT

LEARNING OBJECTIVE:

- To gain the knowledge of possibilities of efficient optimization and management of operation in Logistics Management and also the ability to apply them in the enterprise reality.

COURSE CODE	COURSE NAME	L	T	P	C
YCO103	LOGISITIC AND SUPPLY CHAIN MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> the Logistic operations in the business.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Transportation Economics and Pricing logistic.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the international logistic and supply chain anagement.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the international insurance in logistic anagement.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the air transportation and international customs.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours lotted
I	The Logistics of Business – The Logistical Value Proposition – The Work of Logistics – Logistical Operating Arrangements – Flexible Infrastructure – Supply Chain Synchronization.	10+0+0
II	Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing – Transport Administration – Documentation.	12+0+0
III	International Logistics and Supply Chain Management: Meaning and Objectives, importance in global economy, Characteristics of global supply chains,: Global Supply Chain Integration – Supply Chain Security International Sourcing – Role of Government in controlling international trade and its impact on Logistics and Supply Chain.	13+0+0
IV	International Insurance – Cargo movements – water damage – Theft – Pilferage – pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage A,B,C classes – Elements of air freight Policy – Commercial Credit Insurance – Size of Vessels, Tonnage, Types of vessels- Container, Combination ships	12+0+0

	Non vessel operating carriers.			
V	International Air transportation – Types of aircrafts – Air cargo regulations – Truck and Rail Transportation – Inter model – pipe lines – Packaging objectives – TCL, LCC – Refrigerator – goods – customs duty Non Traffic barriers – customs cleaning process – International logistics infrastructure.			13+0+0
		Lecture	Tutorial	Total
		60	-	60
	(Weightage of Marks, theory 100%)			

Text Books:

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.

Reference Books:

1. Donald J Bowersox, David J Closs, Logistical Management, TMH
2. Pierre David, “International Logistics”, Biztantra.
3. Sunil Chopra, Peter Meindl, Supply Chain Management ,Pearson Education, India.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	0	0	1	0	0	0	1	1	0
CO2	1	0	0	0	0	1	0	0	0	0	0
CO3	1	0	0	0	1	1	1	0	1	0	0
CO4	1	0	0	1	1	1	0	0	0	0	0
CO5	2	0	0	1	1	1	1	0	0	0	0
Total	5	0	0	2	4	4	2	0	2	1	0

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ADVANCED CORPORATE ACCOUNTING

LEARNING OBJECTIVE

To enable the students to have working knowledge in corporate and special accounts and importance of Human Resources Accounting and Machine based accounting

COURSE CODE	COURSE NAME	L	T	P	C
YCO104	ADVANCED CORPORATE ACCOUNTING	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the Accounting treatment as per AS 14	Cognitive Affective	Understanding Receiving

CO2	<i>Compute</i> Consolidated Balance Sheet As per AS 21	Cognitive Affective	Apply Receiving
CO3	<i>Ascertain</i> the final accounts and balance sheet for insurance and banking companies	Cognitive Affective	Apply Receiving
CO4	<i>Prepare</i> Hotel and Hospital Accounting	Cognitive Affective	Apply Receiving
CO5	<i>Summaries</i> the Human Resource Accounting and International Accounting Standards	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted						
I	Amalgamation as per AS 14 : Amalgamation as merger & Amalgamation as Purchase - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of transferor company - Accounting treatment as per AS 14 in the books of transferee company.	13+0+0						
II	Consolidated financial statements As per AS 21: Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings.	12+0+0						
III	Accounts of Insurance and banking companies: Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses- Accounts of Banking Companies-Final accounts and Balance Sheet – Provisions for NPA.	12+0+0						
IV	Special Accounting: Farm Accounting, Hotel accounting, and Hospital accounting.	10+0+0						
V	Emerging Accounting Practices: Inflation Accounting and Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.	13+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
	(Weight age of Marks Problem 80% and theory 20%)							

Text Books:

Shukla M C, Agrewal T S & Gupta S C, 19th Edition, 'Advanced Accounts' Volume II, S. Chand and Company Ltd., New Delhi.

R. L Gupta and Radhasamy, Advanced Accountancy Volume I & II - Sultan Chand and Sons, New Delhi.

Reference Books:

1. Jain S. P. and Narang K. L, (2014), Advanced Accountancy Vol. 1 & 2, Kalyani Publishers, New Delhi .

T.S. Reddy & A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	0	1	0	0	1	1	0	0	1	0
CO2	1	2	0	1	1	0	0	1	0	0	1
CO3	2	1	1	1	1	1	0	0	1	0	1
CO4	2	1	0	0	0	0	1	1	0	0	1
CO5	1	0	1	1	0	1	0	0	1	0	1
Total	8	4	3	3	2	3	2	2	2	1	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

FINANCIAL MANAGEMENT AND POLICY**LEARNING OBJECTIVE:**

To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies.

COURSE CODE	COURSE NAME	L	T	P	C
YCO105	FINANCIAL MANAGEMENT AND POLICY	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> objectives and types of financial decisions.	Cognitive Affective	Understanding Receiving
CO2	<i>Make use of</i> Capital budgeting techniques to solve problems	Cognitive Affective	Apply Receiving
CO3	<i>Compute</i> Optimal capital structure and cost of capital using various theories.	Cognitive Affective	Apply Receiving
CO4	<i>Explain</i> various theories of dividend policy	Cognitive Affective	Understanding Receiving
CO5	<i>Estimate</i> of working capital requirement.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours
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		lotted		
	Introduction to Financial Management: Nature, scope and objectives of financial management. Financial decision making and types of financial decisions. Finance as a strategic function. Role of finance manager. Agency problem. Stock price maximization and agency costs. Alternatives to stock price maximization. Stakeholders' wealth maximization. Risk-return framework for financial decision making.	8+0+0		
I	Capital Budgeting: Nature, significance and kinds of capital budgeting decisions. Cash flow estimation. Capital budgeting techniques- ARR, Payback period, Discounted payback period, NPV, Equivalent annual NPV, IRR, Incremental IRR and Modified IRR- Capital rationing. Capital budgeting decision under inflation. Capital budgeting decision under uncertainty.	12+0+0		
II	Capital Structure: An overview of cost of capital- Specific and WACC. Financial leverage and evaluation of financial plans (EBIT-EPS analysis). Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, signaling theory and effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice.	13+0+0		
IV	Dividend Policy: Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory). Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy. Types of dividend policies in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy etc.) Determinants of dividend policy. Lintner's Model on corporate dividend behavior.	12+0+0		
V	Working Capital Planning and Management: Concept and types of working capital. Operating and cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baumol's Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and valuation of credit policies; credit analysis. Inventory management.	15+0+0		
		Lecture	Tutorial	Total
		60	-	60
	(Weightage of Marks, Problem 80% theory 20%)			
Text Books:				
1. Van Horne, James C., <i>Financial Management and Policy</i> , Prentice Hall of India. Pandey, I. M., <i>Financial Management</i> , Vikas Publishing.				
Reference Books:				
1. Chandra, P. <i>Financial Management</i> , Tata McGraw Hill. Khan, M.Y & Jain, P.K <i>Financial Management: Text, Problems and Cases</i> , Tata McGraw Hill.				

Ehrhardt, M. C. & Brigham E. F, *Corporate Finance*, Indian Edition, Cengage Learning
 Srivastava, Rajiv and Misra. Anil, *Financial Management*, Oxford University Press.
 Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, *Financial Management: Principles & Application*, Pearson.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1
CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER-II

STRATEGIC MANAGEMENT

LEARNING OBJECTIVE

To learn how firms formulate, implement and evaluate corporate business strategies.

COURSE CODE	COURSE NAME	L	T	P	C
YCO201	STRATEGIC MANAGEMENT	4	0	0	4
PREREQUISITES	YCO102	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the internal and external business environment.	Cognitive Affective	Understanding Receiving phenomena
CO2	<i>Explain; Outline the</i> fundamentals of strategic management.	Cognitive Affective	Understanding Receiving phenomena
CO3	<i>Explain, Describe and identify</i> the strategic management process and formulating, implementing and evaluating strategic planning in practice	Cognitive Affective	Understanding Receiving phenomena
CO4	<i>Discuss</i> corporate strategy implementation and functional strategies and <i>describe</i> Horizontal and vertical integrations.	Cognitive Affective	Understanding Receiving phenomena
CO5	<i>Explain</i> respond to shifts in competitive	Cognitive	Understanding

	advantages and <i>Analyze</i> change management.	Affective	Receiving phenomena
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SYLLABUS

Units	Content	Hours allotted						
I	Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external - Economic Environment - Political and Legal Environment - Socio-cultural Environment - International and Technological Environment.	10+0+0						
II	Strategic Management: Strategic Management: Definition and meaning, Strategic Management Process - Forming Vision, setting objectives, Crafting a Strategy, Characteristics, Benefits of strategic management - Strategic Planning in practice	13+0+0						
III	Strategy Formulation, Implementation & Evaluation: Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic Business Units (SBUs) – Strategic Evaluation – Objectives - Standards – Performance measures.	12+0+0						
IV	Corporate Strategy: Strategy and competitive advantage - Low Cost Leadership strategies, Differentiation Strategies and Focus strategies. Merger and acquisition - Vertical integration strategies. First-Mover advantages and disadvantages. Balanced Score Card – McKinsey 7s framework as horizontal and vertical integrations.	13+0+0						
V	Change Management: Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighbouring industries and change in government regulations. Response options - Prospecting, Defending, and Harvesting. Uncertainty - Impact of environmental development and ability to adjust.	12+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </tbody> </table> <p>(Weightage of Marks theory 100%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						

Text Book:

- David, Strategic Management 15/e, Pearson Education India.
- Varahan & Rinky (2014), Strategic Management Himalaya publication house Pvt. Ltd, New Delhi.

References Books:

- Arthur A. Thompson, Jr. and A.J Strickland 111, (2003), Strategic Management - Concepts and cases, Tata McgrawHill Co., New Delhi.
- John A. Pearce 11 and Richard B. Robinson, Jr, (2008), Strategic Management-Strategy Formulation and implementation, Tata Mcgraw Hill Co., New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	1	2	1	0	0	0	1	1	1	0
CO2	2	0	1	2	0	0	1	1	1	1	0
CO3	3	0	2	1	0	0	0	1	1	1	0
CO4	1	0	1	1	0	0	0	1	1	0	1
CO5	1	0	1	0	1	0	1	0	0	1	1
Total	9	1	7	4	1	0	2	4	4	4	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

CORPORATE LAWS

LEARNING OBJECTIVE:

To make the students understand the legal framework with reference to Companies in India.

COURSE CODE	COURSE NAME	L	T	P	C
YCO202	CORPORATE LAWS	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the Difference between Companies Act, 2013 and Companies Act, 1956	Cognitive Affective	Understanding Applying
CO2	<i>Analyze</i> Regulation of Scheduled Industries, Registration and Licensing	Cognitive Affective	Understanding Receiving phenomena
CO3	<i>Understand the</i> Regulation and Management of Foreign Exchange	Cognitive Affective	Understanding Receiving phenomena
CO4	<i>Describe the</i> Provisions relating to Powers of Central Government to Control, effect, seizure and confiscation according to The Essential Commodities Act, 1955	Cognitive Affective	Understanding Applying
CO5	<i>Understand</i> the Compliance regarding discharges causing pollution, Penalties and Offences(Prevention and Control of Pollution) Act, 1981	Cognitive Affective	Understanding Receiving phenomena

SYLLABUS

Units	Content	Hours allotted
	Companies Act 2013: Provisions of Companies Act 2013 relating to Company Administration Board of Directors – Managing Director – Provisions relating to various types of meetings. Difference between Companies Act, 2013 and Companies Act, 1956 relating to company administration and	12+0+0

	overnance.							
I	IDRA: Industries (Development and Regulation) Act, 1951-Object-definitions – Central Advisory Council – Development Council – regulation of Scheduled Industries – Registration and Licensing–management control of the liquidation company– Effect of Central government’s order – Management and control of undertakings owned / companies in liquidation – Power to provide relief measures – power exempt special cases – penalties.	13+0+0						
II	FEMA: Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized person – contravention and penalties – adjudication and penalties – Directorate of enforcement.	13+0+0						
IV	Essential Commodities Act : The Essential Commodities Act, 1955 – Powers of Central Government Control, effect, seizure and confiscation – Consumer Protection Act 1986 – Definition – Consumer Protection Disputes Redressal agencies – District Council– Consumer Forum – State Commission–ational Commission.	12+0+0						
V	Water (Prevention and Control of Pollution) Act : Water (Prevention and Control of Pollution) Act, 1974 - Definition – nctions and powers of various Boards - Compliance regarding scharges causing pollution, Penalties and Offences(Prevention and ontrol of Pollution) Act, 1981 - Definition – Functions and powers of urious Boards – Duties of occupier of specified industries to ensure herence to standard offences by companies.	10+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </tbody> </table> <p>(Weightage of Marks theory 100%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						

Text Books:

1. Taxann , Corporate Laws-As Amended by Companies (Amdt.) Ordinance 2018, Taxmann Publisher; 39th Edition 2019 edition.
2. Reena Chadha/Sumant Chadha, Corporate Laws (As Per New Companies Act 2103, Scholar Tech Press; 12th Revised and Enlarged edition.

Reference Books:

1. Bar Act of all relevant Legislations.
Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi.
N.D.Kapoor, Dr.G.K.Kapoor Corporate Laws and Secretarial Practice, Premier Book Company, New Delhi.
Tejpal Sheth, Corporate Laws, Taxman Publication, Mumbai.
U.K.Chandhary, Economic Legislation – Law & Practice, Sultan Chand & Sons, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	0	1	1	0	0	1	1	1	1	0
CO2	1	0	1	0	1	1	0	0	0	0	1
CO3	0	1	1	1	0	0	0	0	0	0	1
CO4	1	0	1	0	1	1	1	0	1	1	1
CO5	1	0	1	0	1	0	0	1	1	1	0
Total	5	1	5	2	3	2	2	2	3	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ADVERTISEMENT AND SALES PROMOTION

LEARNING OBJECTIVE:

To identify and demonstrate the terms and concepts that are commonly used in promotion and advertising, as indicated by performance on tests, projects, and assignments.

COURSE CODE	COURSE NAME	L	T	P	C
YCO203	ADVERTISEMENT AND SALES PROMOTION	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Discuss</i> the Role of Advertising in Marketing Mix and Positioning.	Cognitive Affective	Understanding Receiving phenomena
CO2	<i>Describe</i> the procedures for Selection of Advertising agency and <i>measure</i> the effectiveness Advertising agency	Cognitive Affective	Understanding Receiving phenomena
CO3	<i>Explain</i> the Criteria for Selection of apt Media and various Types of Media and Channels	Cognitive Affective	Understanding Receiving phenomena
CO4	<i>Demonstration</i> the Tools and Techniques of consumer Sales Promotion	Cognitive Affective	Understanding Receiving phenomena
CO5	<i>Explain</i> the sales planning process, Forecasting, determining sales territories, Sales quota and Sales budget.	Cognitive Affective	Understanding Receiving phenomena

SYLLABUS

Units	Content	Hours allotted
1	Introduction to Advertisement: Advertising: Meaning and Framework of Advertising -Defining	12+0+0

	Advertising; Advertising to Persuade the Buyer- Importance of Advertising in Marketing- Role of Advertising in Marketing Mix and Positioning- Choosing an Advertising Agency- Advertising objective and Advertising budgets: allocation of advertising budget and budget appropriation.							
I	Advertising process and strategy: Measuring advertising effectiveness, Selection of Advertising Agency, Functions of Advertising Agency, Managing advertising agency and client relationship, Techniques for measuring advertising effectiveness and Promotional scene in India, Agency Compensation.	10+0+0						
II	Advertising Media: Advertising Media-Role of Media- Criteria for Selection of apt Media - Various Types of Media and Channels- Types of Advertisements- Appeals in Advertising- Reliability of Advertisement- Media Research- Media Selection- Media planning and scheduling - Advertising Budget-Media Testing- Case studies on Advertising.	13+0+0						
IV	Sales promotion: Sales Promotion:Introduction, Meaning and Importance of Sales Promotion; Strengths and Limitations of Sales Promotion; Difference between Sales Promotion and Advertising; Tools and Techniques of Consumer Sales Promotion; Trade Promotions; Organising Sales Promotion Campaigns- Estimating manpower requirements for sales department policies, Planning for manpower recruitment and selection, Training and development, placement and induction, motivating sales force, Leading the sales force, Compensation and promotion, Sales meeting and Contest.	13+0+0						
V	Sales Planning: Sales Planning: Importance and Types of sales planning, Sales planning process, Forecasting, Determining sales territories, Sales quota and Sales Budget. Objectives, principles & uses of sales Budget. Analysis of sales volume, Costs and profitability, Managing expenses of sales personnel, Evaluating sales fore performance. Sales Analysis by territories, sales analysis by Sales representatives, sales analysis by product- line, sales analysis by customer	12+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
	(Weightage of Marks theory 100%)							

Text Books:

1. Philip Kotler, Marketing Management, Pearson Education. New Delhi, 15th edition

2. P.Saravanavel, Advertisement and Salesmanship, Margham Publications. Chennai.2 edition (2012)

References Books:

Mahendra Mohan, Advertising Management: Theory& Practice, Tata McGraw Hill Publishing Co. Ltd. New Delhi, 2017.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	0	1	1	0	0	2	1	1	1	0
CO2	1	1	0	1	1	1	0	0	0	0	1
CO3	0	1	1	1	0	1	0	0	0	0	1
CO4	0	1	0	1	0	0	1	0	0	1	0
CO5	0	0	0	1	1	0	0	1	1	1	1
Total	2	3	2	5	2	2	3	2	2	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ADVANCED COST AND MANAGEMENT ACCOUNTING

LEARNING OBJECTIVE:

To create knowledge on various aspects of the branches of cost and management accounting techniques.

COURSE CODE	COURSE NAME	L	T	P	C
YCO204	ADVANCED COST AND MANAGEMENT ACCOUNTING	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> various elements of cost and costing techniques. <i>Analyze</i> the methods of inventory control and pricing	Cognitive Affective	Understanding Receiving phenomena
CO2	<i>Outline</i> the procedure for purchase of material, storing and issue of materials and valuation of materials.	Cognitive Affective	Understanding Receiving phenomena
CO3	<i>Calculate</i> Process costing .	Cognitive Affective	Apply Receiving phenomena
CO4	<i>Understand</i> the Tools and Techniques of Ratio analysis. <i>Calculate</i> marginal costing and cost-volume profit analysis.	Cognitive Affective	Understanding Receiving phenomena
CO5	<i>Application</i> Budget administration techniques	Cognitive Affective	Apply Receiving phenomena

SYLLABUS

Units	Content	Hours allotted
	Introduction: Cost Accounting – meaning – objectives – Nature and Scope – methods	10+0+0

	costing – techniques of costing - classification and coding of costs – inventory control – stock levels – inventory systems - methods of pricing material issues.							
I	Labour Costs: Labour costs – Direct and indirect – importance –Remuneration method labour performance reports – labour turnover and stability – Overheads Importance – allocation and apportionment Overheads - overhead cost control	10+0+0						
II	Process Costing : Process costing - normal and abnormal loss and gains – equivalent production - joint product and by product - contract costing.	15+0+0						
IV	Management Accounting : Management Accounting – Nature & Scope – Tools and Techniques - Ratio analysis – marginal costing– cost-volume profit analysis – Break- even analysis – utility and limitations of cost Volume profit analysis – Financial and profit planning – objectives.	10+0+0						
V	Budget Administration: Budget administration – types of budget – advantages – budgeting and budgetary control - Standard Costing, Material, Labour and Overhead variances.	15+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
	(Weightage of Marks, problems 80% and theory 20%)							

Text Books

- Rao M E, Advanced Cost and Management Accounting, New Age International (P) Limited, Publishers; First edition (2012)
- J.K. Mitra, Advanced Cost Accounting, New Age International Private Limited.
- Kaplan, Advanced Management Accounting, Pearson Education India; Third Edition (2015).

Reference Books

- Varshney R.L & Maheswari K.L Managerial Economics, Sultan Chand and Sons, New Delhi
- Sankaran .S ,Managerial Economics Margham Publications, Chennai.
- Ahuja A.L Modern Micro Economics S. Chand.& Co. New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	1	0	1	1	0	0	1	1	1	0
CO2	0	0	1	0	0	1	1	0	0	0	1
CO3	1	1	1	0	1	0	0	1	0	1	0
CO4	1	0	0	1	0	1	0	1	0	1	1
CO5	1	2	2	0	1	1	0	1	1	0	1
Total	4	4	4	2	3	3	1	4	2	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

INCOME TAX THEORY LAW & PRACTICE

LEARNING OBJECTIVE:

•To acquaint Students to know the latest Income Tax Law and enable them to file Income Tax Returns.

COURSE CODE	COURSE NAME	L	T	P	C
YCO205	INCOME TAX THEORY LAW & PRACTICE	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Determine</i> the Residential Status of an Individual.	Cognitive Affective	Understanding Receiving
CO2	Make use of Section 15 to 17 and Section 23 to 27 of come tax Act Provisions relating to computation of salary income of an Individual and income from house property.	Cognitive Affective	Apply Receiving
CO3	<i>Compute</i> the taxable Profits and Gains of Business or profession.	Cognitive Affective	Apply Receiving
CO4	<i>Describe</i> deduction from Gross Total Income and <i>calculate</i> Tax Liability.	Cognitive Affective	Apply Receiving
CO5	<i>Explain</i> Assessment procedure and Tax Deducted at source (TDS)	Cognitive Affective	Understanding Receiving

SYLLABUS

Uni	Content	Hours allotted
I	Introduction: Income Tax Act – Definition – Income – Agriculture Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.	5+0+0
II	Salaries and House Property: Computation of Income from Salaries (Section 15, 16 & 17 of Income Tax Act) and Income from House Property (Section 23 to 27 of Income Tax Act).	20+0+
III	Profits and Gains of Business and Profession: Computation of Profits and Gains of Business or Profession – Computation of Capital Gain - Computation of Income from other sources.	15+0+
IV	Set-off and Carry Forward of Losses: Deduction from Gross Total Income – Computation of Tax Liability.	10+0+

V	Income Tax Authorities: Procedure for Assessment – Tax Deducted at Source (TDS) – Assessment of Individuals, Hindu Undivided Family, Partnership Firms and Companies.	10+0+						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table> <p>(Weightage of Marks, Problem 80% and theory 20%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						

Text Books:

1. Gaur & Narang, “Income Tax Law & Practice”, DP Kalyani Publishers, New Delhi.
2. Dingar Pagare, “Tax Laws”, S.Chand & Sons, New Delhi.

Reference Books:

1. T.S.Reddy & Hari Prasad Reddy, “Income Tax Theory, Law & Practice”, Margham Publications, Chennai.
2. Murthy, Income Tax- vijay Nicole, Chennai
3. Government of India, Income Tax Manual

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1
CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER-III
INDIRECT TAXES

LEARNING OBJECTIVE:

To equip students with application of principles and provisions of GST and legal provisions.

COURSE CODE	COURSE NAME	L	T	P	C
YCO301	INDIRECT TAXES	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the basic concepts of GST.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain the input tax credit.</i>	Cognitive Affective	Understanding Receiving
CO3	<i>Apply and classify</i> the types of customs duty.	Cognitive	Apply

		Affective	Receiving
CO4	<i>Explain</i> the valuation of import and export Procedure.	Cognitive Affective	Understanding Receiving
CO5	<i>Summarise</i> the other aspects of GST.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Goods and Service Tax: GST in India –An Introduction – Concept of GST – Need for GST in India – Dual GST Model - Functions of GSTN - GST Council - Functions of the GST Council - Levy and Collection of Tax - Time and value of Supply.	13+0+0						
II	Input tax credit: Eligibility and Conditions – Apportionment of Credit and Blocked credit – credit in special circumstances - Tax Invoice Credit and Debit Note: Tax invoice – Payment voucher – Delivery challan – credit note and debit note.	12+0+0						
III	Customs: Circumstances of levy – Types of Duties - Basic customs duty – GST - Protective duties - Safeguard duty - Countervailing Duty - Anti-dumping duty- Role of central board of excise duty.	13+0+0						
IV	Import and Export Procedure: Valuation of Imported Goods - Valuation of Export Goods - Import procedure (including warehousing) - Export Procedures - Deemed exports - Duty drawback	12+0+0						
V	Assessment Procedure: Provisional Assessment of Duty- Penalties under Customs - Refund - Seizure of goods - Confiscation of goods - Redemption Fine - Compounding of offences - Integrated Declaration under Indian Customs Single Window Project. GST – Network.	10+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
	(Weightage of Marks theory 100%)							

Text Book:

1. V.S.Datey, [Indirect Taxes Law and Practice](#), Taxmann; 42nd Edition, 2018.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Indirect Taxes, Sahitya Bhawan Publications.

Books for references:

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Dinaker Pagere, Business Taxation
3. Dr.N.P.Srinivasan, Business Taxation
4. Hand Book on Excise Duty and Customs duty.
5. M.S.Lably&S.Markandaya, Tax Custome Act, 1962.
6. Prohit, M.C. Sales Taxation in India.

7.Sukumar Battacharya, Tax Law and Practice.

8. Mehrotra & Goyal. 2015. Indirect Taxes, Sahitya Bhavan Publications, Agra.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	0	1	1	0	0	1	0	1	1	0
CO2	1	1	0	0	1	1	0	1	1	0	1
CO3	1	1	2	1	1	0	1	0	1	1	1
CO4	1	0	1	1	0	1	0	1	1	1	0
CO5	2	0	1	1	0	0	0	0	1	1	0
Total	6	2	4	4	2	2	2	2	5	4	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

RESEARCH METHODOLOGY

LEARNING OBJECTIVE:

To facilitate a clear understanding of the research concepts and methodologies which have significant research relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCO302	RESEARCH METHODOLOGY	4	0	0	4
PREREQUISIT ES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the basic concepts of research.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> and <i>Construct</i> the research design and hypothesis	Cognitive Affective	Understanding Receiving
CO3	<i>Classify</i> the types of sampling techniques	Cognitive Affective	Understanding Receiving
CO4	<i>Apply</i> statistical tools for analysis.	Cognitive Affective	Apply Receiving
CO5	<i>Summarise, explain</i> the types of research report and analyse the layout of reports.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
1	Introduction: Meaning of research - Objectives of research – Reasons for doing research- Benefits, Importance and significance of research -Types of search -Research approaches - Research methods Versus methodologies Research process - Criteria of a good research – Qualities of a good searcher - Opportunities and challenges for researchers from Indian	10+0+0

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	1	0	1	0	1	0	1	0	0	1
CO2	1	0	1	0	2	0	1	0	1	1	1
CO3	0	1	1	0	1	0	0	1	0	1	0
CO4	1	1	0	0	0	1	0	0	1	0	1
CO5	1	0	0	1	1	0	0	0	0	0	1
Total	4	3	2	2	4	2	1	2	2	2	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SERVICE MARKETING

LEARNING OBJECTIVE:

To facilitate the students to gain expert knowledge on marketing of various services.

COURSE CODE	COURSE NAME	L	T	P	C
YCO303	SERVICE MARKETING	4	0	0	4
PREREQUISITES	YCO203	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the significance of service marketing.	Cognitive Affective	Understanding Receiving
CO2	<i>Classify</i> the different concepts of service marketing.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the service marketing mix.	Cognitive Affective	Understanding Receiving
CO4	<i>Interpret</i> customer focused service marketing.	Cognitive Affective	Understanding Receiving
CO5	<i>Apply</i> and <i>Summarise</i> , the other concepts of specific service marketing.	Cognitive Affective	Apply Receiving

Syllabus

Units	Content	Hours allotted
I	Introduction: Meaning of Services Marketing – Definitions – Its importance – Characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products. Concepts of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process of buyer.	12+0+0
II	Services Positioning & Differentiation: Evolution of positioning – Positioning and Services – Levels of positioning – Process of Positioning – Importance of Positioning in service Offering - Considerations in Positioning – Re-positioning- service Quality and Marketing – Intangibles in Intangibles- Improving service Quality – Customer Retention - Relationship Marketing in service Marketing.	12+0+0
III	Service Marketing Mix: Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategic during the P.L.C. – Product Planning Strategy – development of new products – its simplification – Diversification and elimination.	12+0+0
IV	Customer-Focused Services: Tourism Service Marketing: Types of Tourism and Marketing Thereof Hotel Service Marketing: Types and Marketing Methods — Hospital services Marketing: Specialty and Multi-Service Hospitals and	12+0+0

	Marketing Thereof- Education Service Marketing: Marketing Issues and strategies at Lower and Higher Levels of Education-entertainment/Recreational Service Marketing: Trend and Strategy.							
V	Specific Service Marketing: Bank Marketing: Strategies and Practices of Managing Competition and retaining Customers- Insurance Marketing: Schemes and Strategies-telecommunication Services Marketing: Novelties, Varieties and technology Convergence – Consultancy Services Marketing – Passenger transport Service Marketing- Logistics Service Marketing.	12+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
(Weightage of Marks theory 100%)								

Text Book:

1. Jain N C, Service Marketing, All India Publishers & Distributors, Wholesale & Retail booksellers.

2. Raj Kamal and Pankaj Agrawal Service Marketing, ShriyanshiPrakashan Publishers.

Books for references:

1. Sinha P.K and Sahoo S.C, Services Marketing, Himalaya Publications.

2. Valaire Zeithamal et al, Services Marketing, McGraw Hill Publications.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	0	2	1	1	0	1	1	1	1	0
CO2	1	0	1	0	0	1	0	1	0	0	1
CO3	0	1	0	1	1	0	1	0	1	1	0
CO4	1	0	1	0	0	1	0	0	0	1	0
CO5	1	1	0	1	0	0	1	0	0	1	1
Total	4	2	4	3	2	2	3	2	2	4	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

OPERATIONS RESEARCH

LEARNING OBJECTIVE:

- To acquaint the students with the Statistical tools and techniques for managerial decisions.

COURSE CODE	COURSE NAME	L	T	P	C
YCO304	OPERATIONS RESEARCH	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

Course Outcomes		Domain	Level
CO1	<i>Solve</i> Linear programming problems using simplex method	Cognitive Affective	Apply Receiving
CO2	<i>Solve</i> transportation and assignment problems	Cognitive Affective	Apply Receiving
CO3	<i>Construction</i> of Network and obtaining critical path	Cognitive Affective	Apply Receiving

CO4	<i>Calculate</i> optimum safety stock and reorder level.	Cognitive Affective	Understanding Receiving
CO5	<i>Solve</i> problems using Queuing models	Cognitive Affective	Apply Receiving

SYLLABUS

Units	Content	Hours lotted						
I	Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; Use of artificial variables; Duality in linear programming – formulation and solution.	13+0+0						
II	Transportation, Assignment and Trans-shipment: Formulation; Solving transportation and assignment problems; Dealing with exceptional cases of transportation and assignment problems.	12+0+0						
III	PERT and CPM: Construction of Network – rules and precautions obtaining critical path- time estimates for activities – determination of floats- crashing of simple networks	13+0+0						
IV	Inventory Management: Concepts of inventory management; Inventory models –classical EOQ, EOQ with price breaks, EOQ model for production runs, planned shortage model- deciding optimum safety stock and reorder level, probabilistic model; Techniques of selective control.	12+0+0						
V	Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services rates.	10+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </tbody> </table> <p>(Weightage of Marks, Problem 80% theory 20%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
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Text Books:

1. P.Ramamoorthy, *Operations Research*–New Age International (P) ltd., Publishers, S. Gurusamy, *Operations Research*, Vijay Nicole Imprints Pvt. Ltd, Chennai

Reference Books:

1. [Ravindran](#) , [Phillips](#), [Solberg](#), *Operations Research: Principles and Practice*, 2ed (Wiley Student Edition)
2. Gupta and Khanna, *Quantitative Techniques for Decision Making*, Prentice Hall of India

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1

CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

SEMESTER-IV

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

LEARNING OBJECTIVE:

To facilitate a clear understanding of the process of security analysis and portfolio management.

COURSE CODE	COURSE NAME	L	T	P	C
YCO401	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5: 0 : 0.5	4	0	0	4

Course Outcomes		Domain	Level
CO1	<i>Understanding</i> various Classification of investment, investment alternatives, Types of risk	Cognitive Affective	Understanding Receiving
CO2	<i>Outline</i> equity valuation and induce valuation techniques.	Cognitive Affective	Understanding Receiving
CO3	<i>Comprehend</i> the derivatives and strategies of future market.	Cognitive Affective	Understanding Receiving
CO4	<i>Apply</i> Portfolio management methods.	Cognitive Affective	Apply Receiving
CO5	<i>Explain</i> the fundamental analysis of portfolio management.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Investment Aspects: Investment- Classification of investment- investment objectives – Investment process Distinction between investment, speculation and gambling- Investment alternatives --Risk – types of risk.	8+0+0
II	Equity Valuation: Discounted Cash-flow techniques. Balance sheet valuation, Dividend discount models, Intrinsic value and market price, earnings multiplier approach, P/E ratio, Price/Book value, Price/sales ratio, Economic value added (EVA)	12+0+0
III	Derivatives: option markets, option strategies and option valuation, Futures markets, strategies and pricing. Stock index futures, interest rate futures, Swaps using caps and floors in investment management.	15+0+0

IV	Portfolio Management: Meaning of Portfolio Management- Portfolio management process- factors contributing to portfolio management- Principles of Portfolio management- Portfolio Revision –Portfolio Evaluation.Markowitz model Sharpe’s Portfolio model- Capital Asset Pricing Model– Mutual Funds.	15+0+0						
V	Fundamental Analysis: Technical analysis – Company analysis – Economic analysis – Industry analysis.	10+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60Hours</td> <td>--</td> <td>60 Hours</td> </tr> </table> <p>(Weightage of Marks, problems 50% and theory 50%)</p>	Lecture	Tutorial	Total	60Hours	--	60 Hours	
Lecture	Tutorial	Total						
60Hours	--	60 Hours						

Text Books :

1. Prasanna Chandra, Investment Analysis And Portfolio Management, (W/Cd) 4th Edition, McGraw Hill.
2. Ranganatham M, Security Analysis and Portfolio Management, Pearson Publications.

Reference Books:

- Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
- Bhalla . V.K Investment Management, S.Chand&Co.New Delhi.
- Natarajan.L, Investment Management, Margham Publications, Chennai.
- Sulochana.M. Investment Management,Kalyani Publishers, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	0	1	1	1	0	1	1	1	1	0
CO2	2	0	1	1	0	0	0	0	0	0	0
CO3	2	2	2	1	0	0	0	0	1	0	0
CO4	2	1	1	0	0	0	0	0	0	0	0
CO5	2	1	1	2	0	0	1	0	1	0	1
Total	9	4	6	5	1	0	2	1	3	1	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

HUMAN RESOURCE MANAGEMENT

LEARNING OBJECTIVE:

To impart specialized knowledge in the field of Human resource management

COURSE CODE	COURSE NAME	L	T	P	C
YCO402	HUMAN RESOURCE MANAGEMENT	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5: 0 : 0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> Functions HRM, HR Policies in organisations	Cognitive Affective	Understanding Remember

CO2	<i>Outline</i> the types of performances appraisal, Executive compensation, Fringe benefits	Cognitive Affective	Understanding Remember
CO3	<i>Describe</i> training need and Career planning and development	Cognitive Affective	Understanding Apply
CO4	<i>Understanding</i> the importance of Performance appraisal system.	Cognitive Affective	Understanding Remember
CO5	<i>State</i> about Labour Turnover, significance of Quality Work Life ,Stress Management	Cognitive Affective	Understanding Remember

SYLLABUS

Units	Content	Hours allotted						
I	Introduction: Human Resource Management – Objectives- Importance- Functions-Role of HR manager-HR Policies, Scope and formulation.	12+0+0						
II	Acquiring HR: HR Planning- Objectives- Importance- Process- Problems-Job analysis-Job design-Recruitment and Selection process	12+0+0						
III	Developing HR: Training- methods of training, evaluation - Executive Development-management development programme - Career planning - Principles of HRD- Employee Counselling- TQM- Kaizen	12+0+0						
IV	Performance and Compensation: Performance Appraisal- Objectives-Importance- Process – Problems-ARS-360 Degree appraisal Job evaluation-Executive Compensation-Fringe benefits-ESOP.	12+0+0						
V	Maintaining and Retaining HR: Transfer- Promotion- Absenteeism- Labour Turnover-Discipline-Grievance-Motivation Morale – Quality of Work Life (QWL)-Stress Management	12+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>0</td> <td>60 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	0	60 Hours	
Lecture	Tutorial	Total						
60 Hours	0	60 Hours						
	(Weightage of Marks, Theory 100%)							

Text Books:

- Pravin Durai, Human Resource Management 2 Edition, Pearson Publications.
- Gupta,C.B, Human Resource Management, Sultan Chand and Sons, New Delhi

Reference Books:

Prasad.L.M, Human Resource Management, Sultan Chand and Sons, New Delhi.

Table 1: Mapping of Cos with Pos

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	3		1	1	1	1	1	1	1	1	
CO2	1	1		1			1		1		1
CO3	1	1	1			1		1	1		1
CO4	1	1	1		1	1	1				1
CO5		1		1	1	1		1	1	1	1
Total	6	4	3	3	3	4	3	3	4	2	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

TOTAL QUALITY MANAGEMENT

LEARNING OBJECTIVE:

- To facilitate the understanding of Quality Management principles and process.

COURSE CODE	COURSE NAME	L	T	P	C
YCO403	TOTAL QUALITY MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Dimensions of product and service quality and <i>Describe</i> the Contributions of Deming, Juran and Crosby.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> TQM principles.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the TQM tools and techniques.	Cognitive Affective	Understanding Receiving
CO4	<i>Describe</i> Quality Function Development (QFD) and PM	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the elements in 9001-2015 Quality System and 14001	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	INTRODUCTION: Introduction – Need for quality – Evolution of quality – Definitions of quality – Dimensions of product and service quality – Basic concepts of TQM – TQM Framework – Contributions of Deming, Juran and Crosby – Barriers to TQM – Quality statements – customer focus – Customer orientation, Customer satisfaction, Customer complaints, Customer retention – Costs of quality.	12+0+0
II	TQM PRINCIPLES: Leadership – Strategic quality planning, Quality	13+0+0

	ouncils – Employee involvement –Quality circles Recognition and reward, Performance appraisal – Continuous process improvement – DCA cycle, 5S, Kaizen – Supplier partnership – Partnering, Supplier selection, Supplier Rating.							
III	TQM TOOLS AND TECHNIQUES I: The seven traditional tools of quality – New management tools – Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT – Benchmarking – Reason to bench mark, Bench marking process – FMEA – Pages, Types.	10+0+0						
IV	TQM TOOLS AND TECHNIQUES II: Control Charts – Process capability – Quality Function Development (QFD) – Taguchi quality loss function – TPM – Concepts, improvement needs – Performance measures.	12+0+0						
V	QUALITY SYSTEMS: Need for ISO 9000 – ISO 9001-2015 Quality system – Elements, Documentation, Quality Auditing – QS 9001 – ISO 14001 – Concepts, Requirements and Benefits – TQM Implementation in manufacturing and service sectors	13+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						

Text Books:

1. Jain, “Quality Control And Total Quality Management”, Tata McGraw Hill
Dahlgard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals of Total Quality Management”, Bross Chapman & Hall, London.

Reference Books:

1.George, Stephen and Weimerskirch, Arnold, “Total Quality Management - strategies and Techniques Proven”, Mohit Publications
Hakes, Chris (editor), “Total Quality Management: The Key to Business success”, NY: Chapman and Hall
4. Fox, Roy, “Making Quality happen. Six Steps to Total Quality Management”, McGraw-Hill
Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints Pvt Ltd., Chennai

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1
CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

PROJECT

LEARNING OBJECTIVE:

To impart an experience on practical knowledge through the project work.

COURSE CODE	COURSE NAME	L	T	P	C
YCO405	PROJECT	7	0	0	7
PREREQUISITES	YCO302	L	T	P	H
C:P:A	5:1:1	7	0	0	7

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Relate</i> research applications in commerce with workplace practice	Cognitive Affective	Understanding Remember
CO2	<i>Comply with</i> organization discipline, management and business practices	Cognitive Affective	Understanding Remember Value
CO3	<i>Demonstrates</i> team work and time management, work culture	Cognitive Affective	Understanding Apply Respond
CO4	<i>Describe</i> and <i>Display</i> hands-on experience on practical skills obtained during the programme.	Cognitive Affective Psychomotor or	Understanding Value Perception , Set
CO5	<i>Summarize</i> the tasks and activities done by technical documents and oral presentations.	Cognitive Affective	Understanding Value

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Table 1: Mapping of Cos with Pos

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	1	1	0	1	0	1	1	1	1	0
CO2	1	0	0	1	0	1	0	1	0	0	1
CO3	1	0	0	0	0	0	1	1	1	1	0
CO4	0	1	0	1	1	1	0	0	1	0	1
CO5	1	1	1	1	1	1	0	1	1	0	1
Total	4	3	2	3	3	3	2	4	4	2	3

0 – No relation 1- Low relation

2- Medium relation

3 – High relation

CORE ELECTIVES
Option -I
INSURANCE MANAGEMENT

LEARNING OBJECTIVE:

To facilitate a theoretical base on fundamentals of Insurance Management.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE106A	INSURANCE MANAGEMENT	3	0	0	3
PREREQUISITES	YCO103	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the Principles of Insurance and new amendment Act 2015.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> the nature of insurance contract.	Cognitive Affective	Understanding Receiving
CO3	<i>Classify</i> the Insurance and explain its features.	Cognitive Affective	Understanding Receiving
CO4	<i>Summarizes</i> the rural insurance schemes in India.	Cognitive Affective	Understanding Receiving
CO5	<i>Elaborate</i> the functions of IRDA.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Insurance Act 1938: Meaning- Purpose and Need- Benefits of Insurance- Functions- Importance- Principles of Insurance- The insurance laws (Amendment) Act 2015	9+0+0
II	Insurance Contract: Nature of Insurance Contract- Types of Insurance Contract- Insurance Contract Vs Wagering- Assurance Vs Insurance- Gambling Vs Insurance-	9+0+0
III	Classification of Insurance: Classification of Insurance - Life Insurance- General Insurance- Fire Insurance-Marine Insurance – Health Insurance	9+0+0
IV	Rural Insurance in India: Rural insurance scheme in India- Farmers package insurance in India – BimaKavach Yojana- Samajik Suraksha Yojana-Krishi Sharmik Samajik Suraksha Yojana	9+0+0
V	IRDA Act: Insurance Regulatory and Development Authority Act (IRDA) 1999: Functions of IRDA- Agent- Functions of Agent- License- Duration of License- Termination of Agent.	9+0+0

		Lecture	Tutorial	Total	
		45 Hours	--	45 Hours	

(Weightage of Marks, Theory 100%)

Text Books :

1. Naresh Mahipal, An Introduction to Insurance Laws, Central Law Publications.
2. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., New Delhi)

Reference Books:

1. M.N. Mishra & S.B. Mishra, "Insurance Principles and Practices"- S.Chand & Company Ltd. New Delhi, (2011).
2. Dr. P. Perisamy, "Principles & Practice of Insurance" –Himalaya Publishing House Mumbai, (2011)

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	1	0	0	0	0	1	1	1	1	0
CO2	1	1	1	1	0	0	0	1	0	1	0
CO3	1	1	1	0	1	1	0	0	0	1	1
CO4	1	0	0	0	0	0	0	1	1	0	1
CO5	0	0	0	1	1	1	1	0	0	1	0
Total	5	3	2	2	2	2	2	3	2	4	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

INDIAN FINANCIAL SYSTEM IN MODERN BANKING

LEARNING OBJECTIVE:

To facilitate a clear understanding of the concepts of financial and banking system and significant of economic relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE106B	INDIAN FINANCIAL SYSTEM IN MODERN BANKING	3	0	0	3
PREREQUISITES	YCO101	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES	DOMAIN	LEVEL
CO1 <i>Understand</i> the role of Indian financial system.	Cognitive Affective	Understandin Receiving
CO2 <i>Explain</i> the concept of e- banking.	Cognitive Affective	Understandin Receiving
CO3 <i>Interpret</i> the mobile banking system.	Cognitive Affective	Apply Receiving
CO4 <i>Summarise</i> the features of ATM.	Cognitive	Understandin

		Affective	Receiving
CO5	<i>Explain</i> and summarise the key features of Indian financial network.	Cognitive Affective	Understandin Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Introduction: Nature and Role of Financial System: An overview of the Indian Financial System – Financial Sector Reforms – RBI - Securities and Exchange Board of India.	9+0+0						
II	E- Banking: E-Banking – meaning – E-Banking and Financial Services – Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking – Future outlook.	9+0+0						
III	Mobile Banking: Mobile Banking – meaning – Services – Security Issues – Telephone Banking – Mechanism – Telephone Banking System – Call Centres.	9+0+0						
IV	Electronic Payment System: ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Digital Money – Mode of Issue and Implications – E-Money and Monetary Policy – Policy issues of RBI – Electronic Funds Transfer System – Different e-payment methods - Significance and issue of e-payments in e-commerce,	9+0+0						
V	Indian Financial Network: Introduction to Indian Financial Network – Features – Application – Recent trends in Indian Banking – Payment Banking. Small Banks - Mudra Banks - Digital Payments - Outsourcing of Non - Core Services - Financial Inclusion - RBI Measures.	9+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>--</td> <td>45 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45 Hours	--	45 Hours	
Lecture	Tutorial	Total						
45 Hours	--	45 Hours						
(Weightage of Marks, Theory 100%)								

Text Book:

- K.C. Shekhar and Lakshmy Shekhar, “Indian Banking System”, Vikas Publishing House Pvt Ltd, New Delhi.
- L.M.Bhole, “Financial Institutions and Markets”, Tata McGraw Hill Publishing Company Limited, Noida, UP.

Books for references:

- Muraleedhran, “Modern Banking Theory and Practice”, PHI Learning Pvt Ltd, New Delhi.
- S. Nataraj and R. Parameswaran, “Indian Banking”, S.Chand& Sons Publisher, New Delhi.
- O.P.Agarwal, “Modern Banking of India”, Himalaya Publishing House, Mumbai
- P.N.Varshney, S.L.Gupta and T.D.Malhotra, “Principles of Banking”, S.Chand& Sons Publisher, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	0	1	0	1	0	1	1	1	1	0
CO2	1	1	0	1	0	1	0	1	1	0	1
CO3	1	1	1	1	0	1	0	0	0	0	1
CO4	0	1	1	0	1	0	1	0	0	1	0
CO5	1	1	1	1	0	0	0	1	1	1	1
Total	5	4	4	3	2	2	2	3	3	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

Option – II

ORGANISATIONAL BEHAVIOUR

LEARNING OBJECTIVE:

To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE206A	ORGANISATIONAL BEHAVIOUR	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5: 0 : 0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the organisationalbehaviour.	Cognitive Affective	Understanding Receiving
CO2	<i>Outline</i> Factors influencing perception and theories of Learning.	Cognitive Affective	Understanding Remember
CO3	<i>Describe</i> the Theories of Personality, Causes and effects of Stress.	Cognitive Affective	Understanding Apply
CO4	<i>Understanding</i> Leadership Theories and styles, theories of Motivation.	Cognitive Affective	Understanding Remember
CO5	<i>State</i> about Organisation Development, OD Process and Techniques, Organisation culture.	Cognitive Affective	Understanding Remember

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.	9+0+0

II	Perception: Process – Factors influencing perception - Distortion in Perception – Learning: Theories of Learning – Attitudes: Factors Influencing Attitude.	9+0+0						
III	Personality: Theories of Personality – Determinants – Types -Emotional Intelligence – Features - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Stress Management: Causes and Effects of Stress – Coping strategies for stress.	9+0+0						
IV	Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict	9+0+0						
V	Organisation change : Organisation change – Process – Causes of resistance to change and Overcoming resistance to change –Organisation Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.	9+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>--</td> <td>45 Hours</td> </tr> </tbody> </table> (Weightage of Marks, Theory 100%)	Lecture	Tutorial	Total	45 Hours	--	45 Hours	
Lecture	Tutorial	Total						
45 Hours	--	45 Hours						

Text books

1. Luthans, Organizational Behavior 12th Edition, Mcgrawhill.
2. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
3. K. Aswathappa – Essentials of Organisational Behaviour, McGrawHill, Delhi.

Reference Books

1. Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition,
2. R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition.
- P. Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
3. P.C. Tripathi, Personnel Management and Industrial Relations, Sultan Chand & Sons.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	0	1	1	0	1	0	0	1	1	0
CO2	1	1	0	1	1	0	1	1	0	0	1
CO3	1	0	0	1	0	1	0	0	1	0	1
CO4	0	1	1	0	0	1	1	0	0	0	1
CO5	1	0	1	0	1	0	0	1	0	1	0
Total	4	2	3	3	2	3	2	2	2	2	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ADVANCED MANAGERIAL COMMUNICATIONS

LEARNING OBJECTIVE:

To help the students in developing communication skills, which leads to enhance the Managerial skills.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE206B	ADVANCED MANAGERIAL COMMUNICATIONS	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain, Describe and identify</i> the communication process and Communication structure in organization	Cognitive Affective	Understanding Receiving phenomena
CO2	<i>Explain, Outline</i> Modes of Oral Communication, principles of effective writing and Approaching the writing process systematically	Cognitive Affective	Understanding Receiving phenomena
CO3	<i>Identify</i> Letter about importing goods – Exporting with a letter of credit, <i>Analyze</i> Letter about documents against payment, against acceptance	Cognitive Affective	Understanding Receiving phenomena
CO4	<i>Discuss, Describe and Explain</i> Preparing reports, short and long reports Writing Proposals: Structure & preparation	Cognitive Affective	Understanding Receiving phenomena
CO5	<i>Explain, Discuss and State</i> Writing managerial documents	Cognitive Affective	Understanding Receiving phenomena

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Meaning & Definition, Role, Classification – Purpose of communication – Communication Process – Characteristics of successful communication – Importance of communication in management – Communication structure in organization – Communication in conflict resolution – Communication in crisis. Communication and negotiation –Communication in a cross-cultural setting.	9+0+0
II	Oral Communication: Meaning – Principles of successful oral communication – Barriers to communication – Conversation control –Reflection and Empathy: two sides of effective oral communication. Modes of Oral Communication – Listening as a Communication Skill, Nonverbal communication. Written Communication:	10+0+0

	Purpose of writing – Clarity in writing – Principles of effective writing – Approaching the writing process systematically: The 3X3 writing process for business communication: Pre writing – Writing – Revising – Specific writing features – Coherence – Electronic writing process.							
III	Import and export correspondence: Bills of exchange (B/E) , Drawing B/E – Import trade – Letter about importing goods – Exporting with a letter of credit – Letter about L/C – Importers request his bankers to open an irrevocable credit – Importers informs the exporter about the opening of credit – The bankers informing the exporter of the credit have been opened in his favour – Letter about documents against payment, against acceptance – Instructions to the bank – Correspondence about contracts of the carriage – Correspondence about carriage of goods.	9+0+ 0						
IV	Business Letters and Reports: Introduction to business letters – Types of Business Letters – Writing routine and persuasive letters – Positive and Negative messages Writing Reports: Purpose, Kinds and Objectives of reports – Organization & Preparing reports, short and long reports Writing Proposals: Structure & preparation – Writing memos Media Management: The press release – Press conference – Media interviews.	9+0+ 0						
V	Managerial communication: Writing managerial documents: memoranda; letters; e-mail; short formal special reports; executive summaries and informal notes to superiors, peers and subordinates. – Composing Application Messages – Writing CVs – Group discussions – Interview skills Impact of Technological Advancement on Business Communication– Technology-enabled Communication-Communication networks– Intranet–Internet–E-mails–SMS– teleconferencing – videoconferencing.	9+0+ 0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>--</td> <td>45 Hours</td> </tr> </tbody> </table> <p>(Weightage of Marks, Theory 100%)</p>	Lecture	Tutorial	Total	45 Hours	--	45 Hours	
Lecture	Tutorial	Total						
45 Hours	--	45 Hours						

TEXT BOOK

- Hynes Geraldine, Managerial Communication : Strategies & Applications, Mcgrawhill.
2. Munter, Guide to Managerial Communication 8th Edition, Pearson Publications.

REFERENCES BOOK:-

- 1.R.S.N. Pillai and Bagavathi, “Modern Commercial Correspondence” Sultan Chand Company, New Delhi, 2016
- 2.R.C.Sharma& Krishna Mohan, “Business correspondence & report writing”: Prasanna publications.Chennai, 2012.
- 3.Kathiresan Radha, “Business Communication”: Prasanna Publications,Chennai, 2013.
4. R.K.madhukar,”Business Communication”, Vikas Publishing, 2015.
4. Rajendra Pal, J.S.Korlahalli,” Essentials of Business Communication”, Sultan & Sons, 2016

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	1	1	1	0	1	0	1	1	0	1
CO2	1	1	0	2	0	1	1	0	1	1	0
CO3	1	0	1	1	1	1	0	1	0	1	1
CO4	0	1	1	1	0	0	1	0	0	1	0
CO5	1	0	1	1	0	1	0	1	1	1	0
Total	4	3	4	4	1	4	2	3	3	4	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

Option – III

BRAND MANAGEMENT

LEARNING OBJECTIVE:

The objective of this course is to impart in-depth knowledge to the students regarding the theory and practice of Brand Management.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE305A	BRAND MANAGEMENT	3	0	0	3
PREREQUISITES	YCO102, YCO203	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> the Brand Hierarchy, Brand Personality, Brand Image, Brand Identity.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Value addition from Branding and Brand-customer Relationships	Cognitive Affective	Understanding Receiving
CO3	<i>Discuss</i> Brand Portfolio and Brand Assessment through Research.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> Brand Identify, Position, Image and Personality Assessment.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the Branding in Different Sectors	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Understanding Brands - Brand Hierarchy, Brand Personality, Brand Image, Brand Identity.	8
II	Brand Positioning; Brand Equity; Value addition from Branding - Brand-customer Relationships, Brand Loyalty and Customer Loyalty.	10
III	Managing brands; Brand Creation, Brand Extensions, Brand-product relationships, Brand Portfolio, Brand Assessment through Research.	9

IV	Brand Identify, Position, Image, Personality Assessment and Change; Brand Revitalisation.	8						
V	Financial Aspects of Brands; Branding in Different Sectors: Customer, Industrial, Retail and Service Brands.	10						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
(Weightage of Marks, theory 100%)								

Text Books:

1. Keller, Strategic Brand Management 3 Edition, Pearson Publications.
2. Dutta Kirti, Brand Management: - Principles and Practices, OUP India

Reference Books

1. Aaker, David, A. Managing Brand Equity, New York, Free Press, 1991.
2. Cowley, Don. Understanding Brands. London, Kogan Page, 1991.
3. Czerniawski, Richard D. & Michael W. Maloney Creating Brand Royalty, AMACOM, NY, 1999.
4. Kapferer, J N. Strategic Brand Management. New York, Free Press 1992.
5. Murphy, John A. Brand Strategy. Cambridge, The Director Books, 1990.
6. Steward, P. Building Brands Directly. London, MacMillan, 1996.
7. Upshaw, Lyhh B. Building Board Identity: A Strategy for success in a hostile market place. New York, John. Wiley, 1995.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	1	1	1	0	1	0	0	0	1	0
CO2	1	2	0	1	1	0	1	1	1	0	1
CO3	0	1	1	0	1	1	0	1	0	1	0
CO4	1	0	1	1	0	0	1	0	1	0	1
CO5	1	1	0	1	0	1	1	1	0	1	0
Total	4	5	3	4	2	3	3	3	2	3	2

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

EXPORT AND IMPORT BUSINESS

LEARNING OBJECTIVE:

To enhance the knowledge of technology and equipment's which may help in establishing new industrial enterprises like export and import business.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE305B	EXPORT AND IMPORT BUSINESS	3	0	0	3
PREREQUISITES	YCO102, YCO103	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Theories of foreign trade.	Cognitive	Understanding

		Affective	Receiving
CO2	<i>Summarises</i> the Commercial Policy Instruments.	Cognitive Affective	Understanding Receiving
CO3	<i>Describe</i> the Export Promotion and Institutional set up.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the Role of different Export Promotion bodies.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the International institutions and agreement.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted						
I	Theories of foreign trade: Absolute and comparative advantage theories, modern theory of trade, terms of trade, theory of international trade in services, balance of payments and adjustment mechanism.	8+0+0						
II	Commercial Policy Instruments: Tariffs, quotes, anti-dumping/countervailing duties, technical standards, exchange controls and other non-tariff measures.	8+0+0						
III	India's Foreign trade and Policy: Direction and composition of India's Foreign Trade. Export – Import policy, Export Promotion and Institutional set up. Deemed exports, rupee convertibility	10+0+0						
IV	Instruments of Export Promotion: Role of different Export Promotion bodies; Export assistance and promotion measures, including various export promotion scheme and assistance; Role of export houses, trading houses and state trading organization, EPZs and SEZs.	9+0+0						
V	International Business Environment: World economic and trading situation, impact of globalization, international institutions and agreement; WTO/GATT/other international trade bodies, trading block, multilateral trade negotiation/agreement, bilateral trade agreement, GSP.	10+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </tbody> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						

Text Books:

1. Justin Paul, Export Import Management, Oxford Publications 2 edition.
2. Shonak Aniket, Export Import Procedures and Documentation, Straight Forward publishers.

Reference Books

1. Export Import Policy, Publisher: Ministry of Commerce, Government of India, New Delhi.
2. Electronic Commerce by N. Janardhan, Publisher: Indian Institute of Foreign Trade, New Delhi.
3. Nabhi's Exporters Manual and Documentation, Publisher: Nabhi Publication, New Delhi.
4. Nabhi's New Import Export Policy, Publisher: Nabhi Publication, New Delhi.

5. Export-What, Where, How by Ram Paras, Publisher: Anupam, Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	1	2	0	1	0	1	0	1	1	0
CO2	1	1	1	1	0	1	0	1	0	0	1
CO3	1	1	1	0	1	1	0	1	1	1	0
CO4	0	1	1	1	0	0	1	0	0	1	1
CO5	1	0	1	1	1	1	1	0	1	0	1
Total	4	4	5	3	3	3	3	2	3	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

INFORMATION SYSTEMS CONTROL AND AUDIT

LEARNING OBJECTIVE:

To analyze the business model of a firm and the role of Information, systems, Internet and related technologies can play to support and create relational databases.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE306A	INFORMATION SYSTEMS CONTROL AND AUDIT	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the role of information within business and various types of information systems	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Approaches of MIS Development	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the Systems Audit and Management functions	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the Important terms under Information technology Legislation	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the Applications of Internet and Internet protocols	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
1	Information Systems Concepts: General Systems Concepts – Nature and types of systems, nature and types of information, attributes of	3+0+0

	formation - Role of information within business. Business information systems –various types of information systems – TPC, MIS, DSS, EIS, S							
I	Management Information Systems: Concept, Evolution and Elements MIS Structure - Computerized MIS - Approaches of MIS Development Pre-requisites of an Effective MIS(a) Statutory corporations - MIS and Decision Support Systems - MIS and Information Resource Management Artificial Intelligence and Expert System.	10+0+0						
II	Systems Audit: Nature, Significance and Scope of Systems Audit – Steps Involved in Conducting Systems Audit – Systems Audit and Management Functions – Systems Audit of Computerized Secretarial Functions – Norms and Procedure for Computerization, Computers Control and Security – Testing of Computer Systems – Documentation Standards, Policies and Procedures, Audit Approach.	10+0+0						
IV	Information Technology Law: Information Technology Act – Definitions, Important terms under Information Technology Legislation – Digital Signatures – Electronic Records – Certifying Authority – Digital Signature Certificate – Cyber Regulation Appellate Tribunal – Offences and Penalties	9+0+0						
V	Internet and Other Technologies: Internet and World-Wide Web, Intranets, Extranets, Applications of Internet, Internet Protocols – E-commerce - Nature, Types (B2B, B2C, C2C), Supply Chain Management, CRM, Electronic Data Interchange (EDI), Electronic Fund transfers (EFT), Payment Portal, E-Commerce Security – Mobile Commerce, Bluetooth and Wi-Fi.	8+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </tbody> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						

1. NirupamaSekar G, Information Systems Control & Audit, Wolters Kluwer publications.
2. Ron Weber, Information Systems Control and Audit, Pearson Education India.

Reference Books:

1. Manoj Agarwal, Information Systems Control & Audit (ISCA), Bharat Law House Pvt. Ltd publications.
2. V.Venkataraman, Internal Auditing & Information Systems Auditing, Wolter publications.
3. Nyirongo Abraham, Auditing Information Systems, Trafford Publishing.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1

CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ENTREPRERISE RESOURCE PLANNING

LEARNING OBJECTIVE:

The objective of the ERP Business Transformation Strategy is to modernize and integrate business processes and systems.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE306B	ENTREPRERISE RESOURCE PLANNING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Enterprise an Overview.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Risks of ERP.	Cognitive Affective	Understanding Receiving
CO3	<i>Discuss</i> the ERP and Related Technologies.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the Functional Modules of ERP Software.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the implementation and Challenges of ERP.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Enterprise an Overview: Business Functions and Business Processes - Integrated Management formation - Business Modeling - Integrated Data Model. Business rocesses: Major Business Processes. Introduction to ERP: Common RP Myths- A Brief History of ERP - Basic ERP Concepts - ERP rchitectures - Reasons for the Growth of ERP Markets - Advantages of RP.	8+0+0
II	Risks of ERP: People Issues - Process Risks - Technological Risks - Implementation sues - Operation and Maintenance Issues - Unique Risks of ERP rojects - Managing Risks on ERP Projects. Benefits of ERP: formation Integration - Reduction of Lead Time - On-Time Shipment - eduction in Cycle Time - Improved Resource Utilization - Better ustomer Satisfaction - Improved Supplier Performance - Increased xibility - Reduced Quality Costs - Better Analysis and Planning	10+0+0

	Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.							
III	ERP and Related Technologies: Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological advancements - Computer Crimes - ERP and Security - Computer security - Crime and Security	10+0+0						
IV	ERP Market Place: Market Overview - ERP Market Tiers. Business Modules of an ERP Package: Functional Modules of ERP Software: Financial Module - Manufacturing Module - HR Module - Material Management Module - Production Planning Module - Plant Maintenance Module - Purchasing Module - Marketing Module - Sales and Distribution Module.	9+0+0						
V	ERP Implementation: Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.	8+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </tbody> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						

Text Books

1. Leon, ERP - Enterprise Resource Planning, Mcgraw Hill Publications.
2. Garg Vinod Kumar, Enterprise Resource Planning, PHI

Reference Books:

1. Alexis Leon, "Enterprise Resource Planning", Third Edition, Tata Mcgraw Hill Publishing Company Limited, Noida, UP.
2. Rahul V Altekar, "Enterprise Wide Resource Planning- Theory And Practice", Prentice Hall Pvt Ltd, New Delhi.
3. Vinod Kumar Garg and N,K,Ventitakrishnan, "Enterprise Wide Resource", Prentice Hall Pvt Ltd, New Delhi.
4. Dr. Subodh Kesharwani, "ERP Systems- Application, Experiences", Upsurge, Pragati Prakashan Publication, Meerut.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	1	1	1	1	0	1	0	1	1	0
CO2	1	1	0	1	1	1	0	1	0	0	1
CO3	1	1	0	1	0	1	1	0	1	0	1

CO4	0	0	1	1	0	0	1	1	0	1	0
CO5	1	1	1	1	0	1	1	0	1	1	1
Total	5	4	3	5	2	3	4	2	3	3	3

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

Option – V

ACCOUNTING THEORY AND FINANCIAL REPORTING

LEARNING OBJECTIVE:

To enable the students to understand the conceptual and applied knowledge about different theory and financial reporting

COURSE CODE	COURSE NAME	L	T	P	C
YCOE404A	ACCOUNTING THEORY AND FINANCIAL REPORTING	3	0	0	3
PREREQUISITES	YCO402	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Indian Accounting Standards and GAAP	Cognitive Affective	Understanding Receiving
CO2	<i>Compare</i> Standard Setting in India, USA and U.K.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the Nature and Objectives; Benefits of financial reporting.	Cognitive Affective	Understanding Receiving
CO4	<i>Describe</i> the issues in Corporate Financial reporting with reference to Accounting for Changing prices.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the interim reporting. .	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Accounting Theory: Nature; Classifications of Accounting theory; Different Approaches to Theory Construction; Factors influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles; AS-1 Disclosure of Accounting policies; Indian Accounting Standards.	10+0+0
II	Income Concepts: Different Concepts of Income Measurement; Recipients of Net Income. Accounting Standard Setting: Benefits; Standard Setting By Whom;	8+0+0

	omparison of Standard Setting in India, USA and U.K.							
III	Financial Reporting: Nature and Objectives; Benefits; General purpose and Specific Purpose Report; Qualitative Characteristics of accounting Information; Conceptual Framework- FASB and IASB.	8+0+0						
IV	Issues in Corporate Financial Reporting: Accounting for Changing prices; Segment Reporting.	9+0+0						
V	Reporting: Interim Reporting; Foreign Currency Translation	10+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						

Text Books:

1. L.S. Porwal, *Accounting Theory*, McGraw Hill Education (India) Ltd.
2. Jawahar Lal, *Accounting Theory and Practice*, Himalaya Publishing House, New Delhi

Reference Books:

1. E.S. Hendriksen, *Accounting Theory*, Richard D. Irwin.
- M.W.E. Glautier and B. Underdown, *Accounting Theory and Practice*.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	2	0	1	1	0	0	1	0	1		
CO2	1	2	2	1	0	0	1	0	1		
CO3	1	0	1	0	0	0	0	0	0		
CO4	1	0	1	1	0	0	0	1	1		
CO5	1	0	1	1	0	0	0	0	1		
Total	6	2	6	4	0	0	2	1	4		

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

ENTREPRENEURIAL DEVELOPMENT PROGRAMME

LEARNING OBJECTIVE:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE404B	ENTREPRENEURIAL DEVELOPMENT PROGRAMME	3	0	0	3
PREREQUISITES	YCO402	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	Explain the functions, types and phases of EDP.	Cognitive	Understanding

		Affective	Receiving
CO2	Discuss the project formulation and evaluation.	Cognitive Affective	Understanding Receiving
CO3	Explain the Institutions in the development of entrepreneurs.	Cognitive Affective	Understanding Receiving
CO4	Describe the Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT.	Cognitive Affective	Understanding Receiving
CO5	Explain the Role of entrepreneur in export promotion and import substitution .	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Introduction: Entrepreneurship – Definition, Concept, Nature , Characteristics, functions, types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.	10+0+0						
II	Project Process: The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project report.	8+0+0						
III	Institutional Participation: Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, SMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.	8+0+0						
IV	Financial aid: Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.	9+0+0						
V	Incentives And Subsidies: Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.	10+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </tbody> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						

Text Books:

1. Khanka S. S., Entrepreneurial Development, Schand Publications.
2. [Vasant Desai](#), Entrepreneurial Development 1st Edition, Himalaya Publishing House Pvt. Ltd.

Reference Books:

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr. S .S. Khanka Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora &S.KI.Sood – Kalyani Publishers, Chennai.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO	PSO
CO1	1	0	1	1	1	0	1	2	1	1	0
CO2	1	1	1	1	1	1	1	1	1	1	1
CO3	1	0	1	1	0	1	0	1	1	0	1
CO4	0	1	1	0	1	1	1	1	0	1	1
CO5	1	0	1	1	1	1	0	1	1	1	1
Total	4	2	5	4	4	4	3	6	4	4	4

0 – No relation 1- Low relation 2- Medium relation 3 – High relation

Value added courses

VA-COM-04 INTRODUCTION TO SPSS

COURSECODE	VA-COM-04		
COURSE NAME	Introduction to SPSS		
PREREQUISITE	Basic knowledge on spreadsheet and statistics		
Total Hours	Lecture (L) – 5, Tutorial (T) – 0, Practical (P) – 25, Self Study (S) – 0 . Total = 30		
COURSE OBJECTIVE			
<ol style="list-style-type: none"> The student will be able to gain knowledge in main features of SPSS. The student will be able to use the SPSS GUI effectively. The students will able to perform descriptive analyses with SPSS. The students will able to perform common parametric and non-parametric tests. 			
Unit	Content	LTPSS	
1.	Introduction to SPSS - Data analysis with SPSS: general aspects, workflow, critical issues - SPSS: general description, functions, menus, commands - SPSS file management	L-1 P-2	
2.	Input and data cleaning -Defining variables - Manual input of data - automated input of data and file import Data manipulation - Data Transformation - Syntax files and scripts - Output anagement	L-2 P-5	
3.	Descriptive analysis of data - Frequencies - Descriptive - Explore - Crosstabs – Charts	L-1 P-8	
4.	Statistical tests - Means - T-test - One-way ANOVA - Non parametric tests - normality tests - Correlation and regression - Linear correlation and regression - Multiple regression (linear)	L-1 P-10	
HOURS		LECTURE	PRACTICA
		5	25
		TOTAL	
		30	
TEXT			
A Hand book of Statistical Analyses using SPSS, Sabine Landu and Brian S. Everit, Chapman Hall/CRC			
E books			
Quantitative data analysis using SPSS, Pete Greasley, Mc Graw Hill.			

VA-COM-05MUTUAL FUNDS: A BEGINNER'S MODULE

COURSECODE	VA-COM-05			
COURSE NAME	Mutual Funds: A Beginner's Module			
PREREQUISITE	Knowledge in Finance			
Total Hours	Lecture (L) – 0, Tutorial (T) – 0, Practical (P) – 0, Self Study (S) – 30. Total = 30			
COURSE OBJECTIVE				
<p>1. The student will be able to understand the concept of mutual funds.</p> <p>2. The student will be able to know about the roles of different players viz., custodians, asset management companies, sponsor etc. in the mutual fund industry.</p> <p>3. The student will be able to learn about the tax and regulatory issues related to mutual funds.</p> <p>4. The student will be able to understand the fundamentals of net asset value (NAV) computation and various investment plans.</p>				
Unit	Content	LTPSS		
1.	Mutual Funds: Concept and structure of mutual funds in India; Role of custodian; Registrar and transfer agent; AMC; New fund offer's & procedure for investing in NFO; Investors rights and obligations.	L-0 P-0-SS-5		
2.	Mutual Fund Products and Features: Concept of open ended and close ended fund; Types of funds - equity, index, diversified large cap funds, midcap fund, sec or fund and other equity schemes; Concept of entry and exit load Expense ratio; Portfolio turnover; AUM; Analysis of cash level in portfolio.	L-0 P-0-SS-7		
3.	Gold ETF's: Introduction of exchange traded funds, Market making by authorized Participants; Creation Units; Portfolio deposits and cash Component.	L-0 P-0-SS-4		
4.	Debt Funds: Salient features of debt fund; Concept of interest rate and credit risk; Pricing of debt instrument	L-0 P-0-SS-4		
5.	Liquid Funds: Salient features of liquid fund; Floating rate scheme and portfolio churning in liquid funds.	L-0 P-0-SS-3		
6.	Taxation: Taxation of capital gains; Indexation benefit and FMP.	L-0 P-0-SS-3		
7.	Regulation: Role and objectives of AMFI; Different types of plans; Systematic Investment Plan (SIP); Systematic Transfer Plan (STP) and Systematic Withdrawal Plan (SWP); Dividend payout	L-0 P-0-SS-4		
HOURS		LECTURE	Self study	TOTAL
		0	30	30
1. NCFM e notes will be available after registration of the module.				